

Factors Affecting Taxpayer Compliance in Paying Motor Vehicle Taxes: A Case Study at Samsat Kelapa Dua, Tangerang Regency

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Abstract

This study aims to determine the influence of service quality and tax sanctions on taxpayers' compliance in paying motor vehicle taxes in Samsat Kelapa Dua, Tangerang Regency. This study uses a quantitative method with an associative approach. The sampling technique is purposive sampling based on certain criteria (taxpayers who pay motor vehicle taxes directly at Samsat Kelapa Dua, Tangerang Regency). Data collection techniques with questionnaires (*Google form and in person*), *interviews, documentation, and literature studies*. Data processing was carried out with the help of SPSS 29 (*Statistical Program for Social Sciences*) using the multiple linear regression test method to determine the influence of two or more independent variables on the bound variables. The results of this study show that the quality of service and tax sanctions have a significant effect on taxpayer compliance. Based on the results of the analysis, there is an influence of service quality on taxpayer compliance by 71.0%, of the service quality variable that can affect taxpayer compliance is a guarantee indicator. There was no effect of tax sanctions on taxpayer compliance by 46.5%, from the variable tax sanction indicator that sanctions were carried out strictly with the highest score that increased taxpayer compliance. There is an influence between service quality, tax sanctions on taxpayer compliance by 71.9%, from the taxpayer compliance variable indicator that fulfills obligations that most affects taxpayer compliance. Suggestions to overcome this problem are to provide facilities that are not yet available, publish the latest information related to Samsat services, Samsat must be responsive in responding to complaints from taxpayers. Providing socialization about the importance of paying taxes and socialization related to tax sanctions so that taxpayers understand the purpose of sanctions and the imposition of sanctions on taxpayers who do not carry out their tax obligations.

Keywords: Service Quality, Tax Sanctions, Taxpayer Compliance.

INTRODUCTION

Based on the fourth paragraph of the 1945 Constitution, the purpose of the state is to improve public welfare, which is one of the goals of the state, where the state is obliged to meet the needs of all citizens materially, spiritually, and socially, both in the implementation of government and state development. The implementation of people's welfare requires large costs, both from the development of existing natural potential and from state revenue. The country's revenue that contributes the most is from taxes. Based on BPS data, the tax contribution to the State Budget in 2021-2023 has increased, namely in 2021 by 1,547,841, in 2022 by 2,034,552, and in 2023 by 2,118,348.

Banten Province's level of independence in 2023 is included in the moderate category with a PAD portion of 48.9% dominated by tax revenue. The tax with the highest revenue in Banten Province is the Motor Vehicle Tax. Motor Vehicle Tax revenue always exceeds the target that has been set in 2022 of 3.36 trillion from the target of 3.12 trillion in 2023 and 3.26 trillion from the target of 3.24 trillion. However, in its implementation, there are still many people who do not carry out their obligations to pay taxes, this can happen due to several factors, namely due

to the lack of public compliance to pay taxes, lack of awareness of the sanctions obtained if they do not pay taxes, in addition to being caused by the lack of adequate services or facilities so that people are not comfortable to pay taxes (Rizkiana, 2023).

According to Nikmah in (Beckham, 2021), the quality of service is to meet the needs and expectations of consumers. and provide accuracy in balancing consumer expectations. If the quality of the services provided is not satisfactory, it will make people reluctant to comply with existing regulations and tend to violate so that they are sanctioned for these actions (Andreas, 2018). This is in line with previous research conducted by Nila Sari et al (2019) stating that if the quality of service (X) provided by Samsat is good, it will have a significant effect on taxpayer compliance (Y) in paying motor vehicle taxes. However, it is not in line with research conducted by David Beckham (2021) where in his research it was stated that fiscal services do not have a significant effect on taxpayer compliance.

The first problem is the lack of quality of service provided by SAMSAT Kelapa Dua Tangerang Regency, judging from taxpayer complaints about SAMSAT services. Some complaints from the public on the Instagram social media of the SAMSAT Kelapa Dua Tangerang Regency account @samsatkelapadua complaining about the collection of money made by officers without a clear explanation and without proof of payment, then there are complaints about slow time and unpreparedness of officers which result in long queues and long time, there are also complaints about SAMSAT not being responsive to public questions on SAMSAT Kelapa Dua Regency Instagram social media Tangerang. In addition, based on news from nasionalxpos.co.id, there are taxpayers who state that when a physical inspection of a vehicle is asked for a certain amount of money, even though in Government Regulation Number 76 of 2020 concerning types and rates of non-tax state revenue, physical inspection of vehicles on STNK extensions is free of charge or free.

The second problem is the lack of strict sanctions given to non-compliant taxpayers so that there are still many taxpayers who are in arrears of tax payments because taxpayers do not understand the purpose of sanctions and sanctions are given to those who do not carry out their tax obligations. Tax sanctions are a guarantee that the provisions of tax laws and regulations will be complied with (Mardiasmo, 2016). In other words, tax sanctions are a deterrent so that taxpayers do not violate tax norms (Juwita, 2020). According to the Regulation of the Minister of Finance Number 36 of 2008, the PKB for late payment of more than 2 days but less than 1 month is 25% of the total tax value. If it is more than that, there is an additional fee, namely SWDKLLJ (Mandatory Contribution to the Traffic Accident Fund). In tax regulations, there are two types of tax sanctions, namely administrative sanctions (fines, interest, and increases) and criminal sanctions (prison sentences).

Several government programs are implemented to increase revenue and reduce PKB arrears such as raids and motor vehicle tax whitening. Reporting from sundapost.co.id. The raid activity was carried out to increase the receipt of PKB (Motor Vehicle Tax) and SWDKLLJ (Mandatory Contribution to the Road Traffic Accident Fund) in the Kelapa Dua area, so that the public can understand and understand the importance of paying PKB and SWDKLLJ as basic protection in the event of a traffic accident. In addition, this is also an effort to increase public compliance in paying vehicle taxes. Vehicle tax whitening is the elimination or forgiveness of tax fines imposed on vehicle owners. However, there are still many people who think that vehicle tax whitening means that there is no need to pay vehicle taxes. So there are still many people who are in arrears in paying motor vehicle taxes.

The third problem is the lack of compliance of Taxpayers in paying Motor Vehicle Taxes so that they are in arrears in paying Motor Vehicle Taxes. Tax compliance is a Taxpayer's voluntary action in fulfilling his/her tax obligations under applicable regulations, which includes

the calculation, payment, and reporting of his/her own taxes. Based on the meaning of pajakku.com The level of compliance of taxpayers can be said to be successful if:

1. Tax revenues paid by the state are in accordance with the set target.
2. High level of compliance in the submission of tax reports, both annual and periodic.
3. Increased Tax Ratio
4. An increase in the number of new taxpayers who meet their obligations.
5. Low amount of bills or arrears on taxpayers.
6. The minimum number of violations in fulfilling tax obligations.

However, based on data from Bapenda, the number of motor vehicle tax arrears in Banten Province in 2022 is relatively high. The following is data on motor vehicle tax arrears in Banten Province in 2020-2022.

Table 1.1 Data on motor vehicle arrears in Banten Province in 2020-2022

Yes	Data Type	Year		
		Year 2020	Year 2021	Year 2022
1.	Number of Vehicles	5.114.426	5.038.884	5.065.689
2.	Amount of Arrears	2.238.798	2.151.133	2.281.959

(Source: Banten Provincial Revenue Agency, 2024)

Based on Table 1.1, it is known that the arrears of the Banten Provincial Motor Vehicle Tax decreased in 2021 by 2,151,133, but then increased again in 2021. In 2022, there are 2,281,959 people or motor vehicle users. The number of motor vehicle users who are in arrears in paying taxes makes Banten Province's regional tax revenue from motor vehicle taxes not optimal. Based on the 12 Samsat UPTs in Banten Province, judging from the number of vehicles that are the most sources of motor vehicle tax arrears, namely in Tangerang Regency (Balaraja 826,351, Kelapa Dua 635,902), South Tangerang (Ciputat 650,123), Tangerang City (Cikokol 699,279, Ciledug 537,893). The largest motor vehicle tax arrears were found in two SAMSAT in Tangerang Regency, namely SAMSAT Balaraja (46.88), and SAMSAT Kelapa Dua (46.47). The background of the researcher chose SAMSAT Kelapa Dua as the location of the research because there was an increase in the number of arrears, where arrears in 2015-2018 amounted to 282,843 units and then increased in 2018-2022 to 295,510 units. Meanwhile, at SAMSAT Balaraja, there was a decrease in the number of arrears from 428,214 units in 2015-2018 to 387,441 units in 2018-2022.

LITERATURE REVIEW AND HYPOTHESIS FORMULATION

According to Government Regulation Number 101 of 2000, its that Good Governance is "Governance that develops and implements the principles of professionalism, transparency, excellent service, democracy, efficiency, effectiveness, the rule of law and is acceptable to the entire community". Referring to the definition of fiscal decentralization According to Musgrave in Ebel and Yolmaz (1999), local governments have the authority and responsibility to self-finance local services. Fiscal decentralization is the division of regional authority, both politically,

administratively, and economically. It was also submitted that according to Bahl and Linn (1992), fiscal decentralization is related to the degree of fiscal autonomy and responsibility given by the Central Government to the Regional Government. "Fiscal decentralization has to do with the degree of fiscal autonomy and responsibility given to subnational governments". Based on Government Regulation Number 71 of 2010, accountability is accounting for the management of resources and the implementation of policies entrusted to reporting entities in achieving goals that have been set periodically. Meanwhile, according to Mardiasmo (2009), accountability is understood as the obligation of the trustee (agent) to provide accountability, present, report and disclose all activities and activities that are his responsibility to the principal who has the right and authority to ask for such accountability. Public accountability consists of two types: vertical accountability, which is accountability for the management of funds to higher authorities, and horizontal accountability, which is accountability to the wider community.

The definition of tax according to Article 1 number 1 of the KUP Tax Law is a mandatory contribution to the state imposed by individuals or business entities that are coercive based on the Law, without receiving direct rewards and used for state needs for the greatest welfare of the people. Provincial regional taxes consist of five types, namely Motor Vehicle Tax (PKB), Motor Vehicle Name Return Tax (BBNKB), Motor Vehicle Fuel Tax (PBBKB), Surface Water Tax (PAP), and Cigarette Tax. Based on Government Regulation Number 35 of 2023 concerning General Provisions for Regional Taxes and Regional Levies, there is an option for the Non-Metallic Mineral Rock Tax (MBLB) collected by the Provincial Government as one of the steps to increase VAT. Motor Vehicle Tax, hereinafter abbreviated as PKB, is a tax on the ownership and/or control of motor vehicles. Motor vehicles are all wheeled vehicles and their equipment used on all types of highways or vehicles operating on water that are driven by engineering equipment in the form of motors or other equipment that function to convert certain energy sources into the driving force of the motor vehicle.

Taxpayer compliance

Taxpayer compliance is the fulfillment of tax obligations carried out by taxpayers to contribute to the development of the country, which is expected to be given voluntarily. Taxpayer compliance is an important aspect considering that the Indonesian tax system adheres to the Self Assessment system where in the process fully gives trust to taxpayers to calculate, pay, and report their tax obligations. The criteria for Compliant Taxpayers are listed in the Regulation of the Minister of Finance Number: 74/PMK.03/2021. Taxpayers are considered compliant if they pay before the due date, are not in full tax arrears unless permitted to defer or pay taxes, financial statements are audited by a Public Accountant with a reasonable opinion without exception for three full years, and have never been prosecuted for committing a tax crime. The criteria for taxpayer compliance according to (Wardani, 2017) are to meet tax obligations in accordance with applicable regulations, pay taxes on time, taxpayers meet the requirements in paying taxes, and taxpayers can find out the amount of payment due.

Service quality

According to Ratminto and Winarsih (2015), service quality is assessed based on the difference between customers' expectations of services and their perception of the services they receive. Service quality is an effort to meet customer needs and accuracy of delivery to meet customer expectations. Service quality can be said to be good if it meets or exceeds the expectations of the community or customers, and conversely the quality of service is said to be poor if it is below the expectations of the community or customers (Sударso Andriasan, 2016).

There are indicators that determine the quality of service according to Kotler in Muttaqin (2019), namely physical forms that include the physical appearance of facilities, equipment, employees, and means of communication. Reliability refers to an organization's

ability to deliver promised services consistently and accurately. Responsiveness is an organization's ability to provide services quickly and responsively to customer needs. Guarantees include the trust, reliability, and expertise of employees in providing services. Empathy refers to an organization's ability to understand and respond to the emotional needs of customers.

Review of tax sanctions

According to (Mardiasmo 2019, 72) tax sanctions are a guarantee of compliance with tax regulations. In other words, tax sanctions are a way of prevention or countermeasures, so that taxpayers do not violate tax provisions. Tax sanctions are fines imposed on taxpayers who are late in paying taxes by the deadline set by law. According to the Regulation of the Minister of Finance No. 36 of 2008, the PKB for late payment of more than 2 days but less than 1 month is 25% of the total tax value. If it is more than that, there is an additional fee, namely SWDKLLJ (Mandatory Contribution to the Traffic Accident Fund). According to Ni Komang (2021), the indicators of tax sanctions are that tax sanctions are indispensable to create discipline in the obligation to pay motor vehicle taxes, the sanctions must be strictly applied to all taxpayers who are late in paying taxes, the application of tax sanctions must be in accordance with applicable provisions and regulations, the sanctions given to motor vehicle taxpayers must be in accordance with the delay.

RESEARCH METHODS

The researcher uses an associative method with a quantitative approach, namely to determine the causal relationship between independent variables (X), namely service quality and tax sanctions on dependent variables (Y), taxpayer compliance (Sugiyono, 2012). The population in this study, namely taxpayers registered at Samsat Kelapa Dua, Tangerang Regency in 2023, amounted to 146,806 people. Using the Slovin formula with a margin of error of 10%, 100 respondents were obtained as a research sample. Sample selection was determined using *the non-probability sampling method*. The sampling technique is *sampling for the purpose of based on certain criteria*, namely taxpayers who pay taxes directly at Samsat Kelapa Dua, and random sampling, namely taxpayers who happen to meet after paying taxes.

The variables used are the quality of service from Kotler Dalam (Mutaqin, 2019), namely: tangible, empathetic, confident, responsive, and reliable. Tax Sanctions by Ni Komang (2021) are very necessary to create discipline in the obligation to pay motor vehicle taxes, the provision of sanctions must be strictly implemented to all taxpayers who are late in paying taxes, the application of sanctions must be in accordance with applicable provisions and regulations, sanctions given to motor vehicle taxpayers must be in accordance with late payments. Taxpayer compliance according to Wardani Rumiayatun (2017) is according to the rules, paying taxes on time, meeting requirements, and taxpayers knowing the payment due.

The research instrument must meet the requirements of reliability and validity. To determine the validity of the research instrument that has been created, *the Product Moment Correlation Formula must be used*. *Product Moment Correlation is used* to find relationships and prove the hypothesis of a relationship between two variables if the data from both variables are the same. The data is considered valid if r (Pearson correlation coefficient) is calculated $> r$ table. Reliability testing is the extent to which measurement results using the same object will yield the same data. In this study, the reliability test was carried out with Alpha Cronbach (Sugiyono, 2019). The research instrument can be said to be reliable if the Alpha Cronbach Test Result > 0.60 . If the testing criteria are met, the questionnaire is declared reliable.

RESULTS AND DISCUSSION

The results of the data analysis techniques used in this study produced the following data:

I. Validity Test

The Validity Test shows whether the instrument in this study is valid or not in the form of a questionnaire or written questionnaire. The data is considered valid if r (Pearson correlation coefficient) is calculated $> r$ table. Based on the results of the calculation of the validity test, variable X1 (Service Quality) which amounts to 60 statement items, variable X2 (Tax Sanctions) which amounts to 16 statement items, and Y (Taxpayer Compliance) which amounts to 12 statement items can be declared valid because each has a calculation value of $> r$ table (0.361). The acquisition of the value r of the table is the acquisition of the value of the r -table. *Pearson's correlation with SPSS 29* assistance with a significance level of 5%. Before determining r , the researcher must first determine df . Where $df = (N-2)$, where N is the number of respondents. In the distribution $df = 30-2 = 28$, the statistical table r is 0.361 and the standard for a bidirectional test.

II. Reliability Test

Reliability tests are carried out to ensure that the instruments used in this study can produce consistent or reliable data. The results of the calculation of the entire reliability test show that the value of Alpha *Cronbach Nilai* The r of the table (0.361) is X1 Quality of Service 0.994 > 0.800 , X2 Tax Sanctions 0.991 > 0.800 , and Y Taxpayer Compliance 0.933 > 0.800 . Therefore, as a basis for drawing reliability test decisions, it can be concluded that the questionnaire or questionnaire is declared reliable or reliable as a data collection tool in research.

III. Normality Test

The normality test aims to test whether the regression model, independent variables (X1 and X2), and dependent variables (Y) are normally or abnormally distributed. Based on the test results, a significance value of 0.093 > 0.05 was obtained. Therefore, in accordance with the basis of decision-making in the Kolmogorov Smirnov normality test, it can be concluded that the data of independent variables (X1 and X2), and dependent variables (Y) are distributed normally so that they are suitable for use in further testing.

IV. Heteroscedasticity Test

The heteroscedasticity test aims to test whether in the regression model there is a difference in variance from one residual observation to another. The results of the heteroscedasticity test calculation showed that the significance level value (X1) was 0.846 > 0.05 and the significance level value (X2) was 0.053 > 0.05 . Therefore, it can be concluded that the test results do not cause symptoms of heteroscedasticity, meaning that in this regression model there is no difference in variance from one residual observation to another.

V. Tes Multikolinearitas

The multicollinearity test was used to test whether the research regression model had correlations between independent variables. The multicollinearity test can be said to have no

symptoms of multicollinearity, because the VIF value < 10 . It can be seen from the variables X1 (Service Quality) and X2 (Tax Sanctions) that a VIF value of 2.179 was obtained. Therefore, it can be concluded that the data in this study do not experience symptoms of multicollinearity because the VIF value is < 10 , and it can be stated that the model in this study does not experience symptoms of multicollinearity (no correlation) between independent variables (X).

VI. Autocorrelation Test

The autocorrelation test is the relationship between the residual of one observation and the residual of another observation. To find out whether the above data correlates between interference errors in period t and interference errors in period $t-1$ (previous), look at $n = 80$, $d = 2.149$, $dL = 1.585$, $dU = 1.688$. $4 - dL = 4 - 1.585 = 2.415$ $4 - dU = 4 - 1.688 = 2.312$ If the value of $dU < d < 4-dU$, there is no autocorrelation (not rejected). This was obtained from the test results of $1,688 < 2,149 < 2,312$. Therefore, it can be concluded that the test results on the linear regression model have no correlation between the disruptive error in the t -period and the disruptive error in the $t-1$ period, meaning that the null hypothesis is accepted and there is no autocorrelation.

VII. Multiple Linear Regression Analysis Test

Multiple linear regression analysis is used to determine two or more variables in an independent variable (X) against a dependent variable (Y). Based on the results of the multiple linear regression analysis test, the results of the statistical test are as follows:

$$Y = a + b_1 \cdot X_1 + b_2 \cdot X_2 + e \quad Y = 7.250 + 0.132 \cdot X_1 + 0.081 \cdot X_2 + e$$

- The value of the constant has a positive value of 7,250. This shows that if the independent variables, namely Quality of Service (X1) and Tax Sanctions (X2) are worth zero percent or have no change, then taxpayer compliance (Y) will increase by 7,250.
- The regression coefficient of the service quality variable (X1) is 0.132. If there is an increase in service quality by 1, then taxpayer compliance will increase by 0.132, assuming other variables and other variables remain ignored.
- The regression coefficient of the variable tax sanction (X2) is 0.081. If there is an increase in tax sanctions by 1, then taxpayer compliance will increase by 0.081 assuming other variables are ignored.

VIII. Double Correlation Coefficient Test

The double correlation coefficient test was performed to determine the degree of tightness of the relationship between the independent variable (X) and the bound variable (Y). Based on the results of the correlation coefficient test, the value of Sig. F Change was obtained as $0.001 < 0.05$. So it can be concluded that the data is stated to be significantly correlated, namely H_0 is rejected and H_3 is accepted. The degree of relationship in the data was obtained as $R = 0.848$ and it was stated that the data was perfectly correlated. This means that there is an influence of Service Quality and Tax Sanctions on Taxpayer Compliance in paying motor vehicle taxes in Samsat Kelapa Dua, Tangerang Regency.

IX. Coefficient Determination Test

The determination coefficient test is used to test the variable where to find out the percentage influence of variable X on variable Y. From the regression calculation, the Adjusted R Square value (Determination Coefficient) obtained is 0.719 which means that the independent variables X1 (Service Quality), X2 (Tax Sanctions) explain the variation of the dependent variable Y (Taxpayer Compliance) by 71.9%. Meanwhile, the remaining 28.1% of taxpayers' compliance in paying motor vehicle taxes is influenced by other factors outside the model. This figure can also be interpreted that the role of service quality variables and tax sanctions can affect taxpayers' compliance in paying motor vehicle taxes in Samsat Kelapa Dua, Tangerang Regency by 71.9%.

X. Uji T Hypothesis

The T test serves to determine whether there is a partial (self) influence exerted by the independent variable (X) on the bound variable (Y).

- a. The significance probability value for the influence of X1 on Y is $0.001 < 0.05$, with the following research hypothesis: H0: Service Quality does not affect Taxpayer Compliance in paying motor vehicle tax at Samsat Kelapa Dua, Tangerang Regency. H1 : Service Quality affects Taxpayer Compliance in paying motor vehicle taxes at Samsat Kelapa Dua, Tangerang Regency.

So it can be concluded that H0 is rejected and H1 is accepted, which means that partially the variable X1 (Quality of Service) has a significant influence on the variable Y (Taxpayer Compliance) in paying motor vehicle tax in Samsat Kelapa Dua, Tangerang Regency. This is in accordance with previous research by Nila Sari et al. (2019) which stated that if the quality of services provided by Samsat is good, it will increase taxpayer compliance. However, this is not in accordance with research conducted by David Beckham (2021) which states that fiscal services do not affect taxpayer compliance.

- b. The significance probability value for the effect of X2 on Y is $0.132 > 0.05$, with the following research hypothesis: H0: Tax sanctions have no effect on Taxpayer Compliance in paying motor vehicle tax in Samsat Kelapa Dua, Tangerang Regency. H2 : Tax sanctions affect Taxpayer Compliance in paying motor vehicle taxes in Samsat Kelapa Dua, Tangerang Regency.

So it can be concluded that H0 is accepted and H2 is rejected, which means that partially the variable X2 (Tax Sanctions) does not have a significant influence on the variable Y (Taxpayer Compliance) in paying motor vehicle taxes in Samsat Kelapa Dua, Tangerang Regency. This is in accordance with research conducted by Nila Sari et al. (2019), tax sanctions do not have a significant influence on taxpayer compliance because taxpayers do not understand the purpose of providing tax sanctions to taxpayers who do not carry out their obligations. However, this is not in accordance with research conducted by David Beckam (2021) which states that tax sanctions have a positive influence on taxpayer compliance.

XI. Uji Hypothesis F

The F-calculation test serves to determine whether or not there is a simultaneous (combined) influence exerted by an independent variable (X) on a bound variable (Y). From the results of the F-calculation test, it was obtained that the Sig. value for the effect of X1 and X2

simultaneously or combined on Y was $0.001 < 0.05$, with the following research hypothesis: H0: Service Quality and Tax Sanctions have no effect on Taxpayers' Compliance in paying motor vehicle taxes in Samsat Kelapa Dua, Tangerang Regency. H3: Service Quality and Tax Sanctions affect Taxpayer Compliance in paying motor vehicle taxes in Samsat Kelapa Dua, Tangerang Regency.

So it can be concluded that H0 is rejected and H3 is accepted, which means that simultaneously the variables X1 (Service Quality) and X2 (Tax Sanctions) have a simultaneous influence on the variable Y (Taxpayer Compliance) in paying motor vehicle tax in Samsat Kelapa Dua, Tangerang Regency. This is in accordance with research conducted by Vivi Herlina (2020) which states that there is a significant influence between service quality and tax sanctions at the same time on taxpayer compliance.

Discussion

This study examines the influence of service quality and tax sanctions on taxpayers' compliance in paying motor vehicle taxes in Samsat Kelapa Dua, Tangerang Regency. The results of the study show:

1. Service Quality (X1) partly has a significant influence on Taxpayer Compliance (Y). Based on the results of testing the hypothesis of the variable quality of service to taxpayer compliance, the significance value of $0.001 < 0.05$ with a percentage of 71.0% is strongly correlated because there is a degree of relationship between 601-800. Based on the findings of the research from the respondents' opinions using five indicators that determine service quality according to Kotler, it was obtained: Tangible Manifestation 70.54% (good), Reliability 70.87% (good), Responsiveness 69.95% (good), Assurance 73.70% (good), Empathy 71.68% (good). It can be seen that the guarantee indicator that has the most influence on taxpayer compliance can be seen from the actual score percentage of 73.70% and the lowest is the responsiveness indicator with an actual score percentage of 69.95%. Tjiptono (2016) stated that the services provided by tax officers that are optimal and exceed customer expectations are expected to affect taxpayers' compliance in paying their tax obligations. This is in line with previous research conducted by Nila Sari et al (2019) which stated that if the quality of service (X) provided by Samsat is good, it will have a significant effect on taxpayer compliance (Y) in paying motor vehicle taxes. It is hoped that in the future Samsat Kelapa Dua can provide facilities that are not yet available, be more responsive to taxpayer complaints, serve in a friendly manner, and implement them on time.
2. Tax Sanctions (X2) do not have a significant effect on Taxpayer Compliance (Y). Based on the results of testing the hypothesis of the variable tax sanctions on taxpayer compliance, a significance value of $0.132 > 0.05$ was obtained with a percentage of 46.5% with a moderate correlation because there was a degree of relationship of 401-600. Based on the research findings from the respondents' opinions using four indicators of tax sanctions according to Ni Komang, it was obtained: Discipline 74.00% (Good), Firmness 74.18% (Good), Compliance with Regulations 74.06% (Good), and Late Payment 74.00% (Good). It can be seen that the sanction indicator must be implemented firmly, which has the most effect on taxpayer compliance as can be seen from the actual score percentage of 74.18%. This means that Samsat Kelapa Dua has implemented Tax Sanctions well, but the results are stated to have no effect on taxpayers' compliance in paying motor vehicle taxes. This is shown by the government's efforts to increase taxpayer compliance, one of which is through tax sanctions, but there are still taxpayers who do not carry out their tax obligations. It is hoped that in the future the government can apply sanctions strictly to taxpayers so that there is a deterrent effect and the level of taxpayer compliance can increase.

3. Service Quality (X1) and Tax Sanctions (X2) simultaneously have a significant influence on Taxpayer Compliance (Y). Based on the results of hypothesis testing on the variables of service quality and tax sanctions on taxpayer compliance, a significance value of $0.001 < 0.05$ was obtained with a strong correlation percentage of 71.9% because there was a degree of relationship at 601-800. Based on the findings of the research from the respondents' opinions using four indicators of taxpayer compliance according to Wardani, it was obtained: Carrying out obligations 72.62% (Good), Paying on time 65.25% (Adequate), Meeting the requirements 71.87% (Good), Knowing the maturity 68.37% (Good). It can be seen that the indicator of obligation fulfillment that has the most influence on taxpayer compliance can be seen from the actual score percentage of 72.62% and the lowest is the on-time payment indicator with an actual score percentage of 65.25%. The better the service provided and the stricter the sanctions given, the higher the taxpayer's compliance. It is hoped that taxpayers will instill awareness of tax compliance so that over time it becomes a habit to pay on time. Then, tax officers can publish information related to tax payment requirements and flows both directly and through social media so that taxpayers do not have to go back and forth. The quality of service and tax sanctions together can affect taxpayers' compliance in paying motor vehicle taxes at Samsat Kelapa Dua, Tangerang Regency.

CONCLUSION

Based on the results of the multiple linear regression test, a constant value of 7.250 was obtained, meaning that if the independent value (service quality and tax sanctions) is 0, then taxpayer compliance will occur at 7.250. Based on the results of the hypothesis test, the following values were obtained:

1. The value of the T Test results has a significance of $0.001 < 0.05$. So it can be stated that the hypothesis H0 is rejected and H1 is accepted.
2. The value in the results of the T Test has a significance of $0.132 > 0.05$. So it can be stated that the H0 hypothesis is accepted and H2 is rejected.
3. The value of the results of the F Test has a significance of $0.001 < 0.05$. It can therefore be concluded that the H0 hypothesis is rejected and H3 is accepted.

ADVICE

The Directorate General of Taxes and the Regional Revenue Agency are expected to provide further socialization to the public about the importance of paying taxes and tax sanctions with an approach to paying taxes as insurance, not threats, which is expected to increase taxpayer compliance in paying motor vehicle taxes in Samsat Kelapa Dua, Tangerang Regency.

Samsat Kelapa Dua Tangerang Regency provides facilities that are not yet available such as a reading corner, waiting room for people with disabilities and pregnant women, and prayer room. In addition, Samsat employees must be friendlier to taxpayers because if the service is good, taxpayers will feel comfortable. Publish the latest information related to Samsat services, either directly at Samsat through banners or pamphlets, or through social media related to documents that must be brought and the mechanism or flow of filling out forms so that taxpayers do not have to go back and forth. In addition, Samsat must be more active or responsive in responding to complaints from taxpayers, both directly and through social media for future improvements.

Based on the results of the study, it is hoped that the next researcher can add research variables

because the R Square value in this study is 71.9%. While the remaining 28.1% is worth 28.1%, which means that there are still 28.1% of other variables that can meet information about Taxpayer Compliance so that the research gets more accurate results.

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