

TAXPAYER COMPLIANCE ON MOTOR VEHICLES IN THE COVID-19 PANDEMIC

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Abstract

Given the importance of the role of the community to pay taxes in their participation in bearing state financing, citizen awareness is required to fulfill their state obligations. Apart from awareness as citizens, most people do not fulfill the obligation to pay taxes, especially in the Central Jakarta City area. This study aims to determine the effect of perceptions of ability to pay tax rates, tax payment methods and tax sanctions on taxpayer compliance in paying motor vehicle taxes. This research was conducted at the Central Jakarta City SAMSAT Office. The number of samples in this study were 234 respondents with the sampling method using the random sampling method. Collecting data in this study using quantitative techniques through questionnaires. The data analysis technique used in this research is multiple linear regression. The analysis used in this study uses IBM SPSS version 24.0. Based on the results of the analysis, it can be seen that ability to pay tax rates and tax payment methods have no significant effect on taxpayer compliance, while tax sanctions have a positive and significant effect on taxpayer compliance in paying motor vehicle taxes at the Central Jakarta City SAMSAT Office.

Keywords: *Tax Rates, Payment Methods, Tax Sanctions*

1. INTRODUCTION

Amid the covid-19 pandemic, sales of personal transportation equipment have also increased, private vehicles are the people's choice to travel during the pandemic Covid-19. This is because private vehicles allow users to keep their distance from other people. Based on the results of the (Putri et al., 2020) survey, there are 66.9% of respondents who choose to use a car as a means of transportation. And as many as 55.6% of respondents chose to use a motorbike to travel. The Covid-19 pandemic is not only threatening health, but also the economy. Nevertheless, motorcycle sales claimed to have grown by nearly 30 percent. General Manager of Corporate Communication of PT Astra Honda Motor (abbreviated as AHM) Ahmad Muhibbuddin said that the growth of motorcycle sales in the January to July period grew by around 29.89% in 2021 need to be optimized. There are several factors that can encourage so that the number of motorized vehicles increases every year (Ketut, 2013). Among them, people's ability to buy vehicles is getting higher, transportation means that have become a primary need at this time, and the ease of requirements for owning a motorized vehicle. Considering the importance of the public's role in paying taxes in their participation in bearing state financing, citizen awareness is required to fulfill their state obligations (Prasetyowati & Panjawa, 2022). Apart from awareness as citizens, most people do not fulfill the obligation to pay taxes, especially in the Central Jakarta City area.

Taxes have a very important role in the life of the state. especially in the implementation of development because taxes are a source of state revenue to finance all

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expenditures including development expenditures (Sumarsan, 2013). Tax itself is the largest state revenue collected by the state through the State Revenue and Expenditure Budget (hereinafter referred to as APBN).

Taxpayer compliance can be influenced by two types of factors, namely internal and external factors. Internal factors are factors that come from the taxpayer himself and are related to individual characteristics that are the triggers in carrying out their tax obligations. Internal factors that influence taxpayer compliance are education factors, diversity awareness factors, tax awareness factors, understanding tax laws and regulations and rational factors. Meanwhile, external factors are factors that come from outside the taxpayer, such as tax rates, tax payment methods, and the environment around taxpayers who understands tax sanctions or not. One of the causes of low morale towards tax compliance is the determination of tax rates that are too high so that it is burdensome for taxpayers. The tax rate is a very important provision of material tax law. Motor vehicle tax rates are imposed on the basis of the selling value of motorized vehicles, as well as adjustment factors that reflect the economic costs caused by the use of Motorized Vehicles. PKB (motor vehicle tax) is one of five types of taxes included in the provincial tax and is an important source of regional income to finance regional government and regional development. Motor vehicle tax rates are imposed on the basis of the selling value of motorized vehicles, as well as adjustment factors that reflect the economic costs caused by the use of Motorized Vehicles. Motor Vehicle Tax (hereinafter referred to as PKB) is one of five types of taxes included in the provincial tax and is an important source of regional income to finance regional government and regional development.

PKB has five advantages for the regions: it is a source of regional income, it is useful for financing the administration of local government, it is useful for the construction and/or maintenance of roads as well as increasing modes and means of public transportation, it helps to increase district/municipal income, and it increases peace and legal certainty for taxpayers.

In supporting tax payments along with technological advances, the tax payment methods also innovate (Sauli & Oktariyanda, 2021). The public is still not well educated regarding the payment of Motor Vehicle Tax (PKB) through online. Utilizing online payments should make it easier to pay taxes so that people do not need to process payments at the local SAMSAT Office. The obstacle faced today is that people do not use technology such as e-SAMSAT, ATM or mobile banking. So that the situation that occurs causes long queues that make people do not have the enthusiasm to pay taxes. In essence, the imposition of tax sanctions is applied to create taxpayer compliance in carrying out their tax obligations. In other words, tax sanctions are a preventive tool so that taxpayers do not violate norms. Tax sanctions are a guarantee that the provisions of tax laws and regulations (tax norms) will be complied with, in other words, tax sanctions are a deterrent so that taxpayers do not violate tax norms (Anto et al., 2021; Purnamasari & Sudaryo, 2018).

Based on the description above, it can be concluded that efforts are urgently needed to maximize compliance in paying motor vehicle taxes for taxpayers who cannot only rely on the role of the Directorate General of Taxes and tax officers, but also require an active role from the taxpayers themselves. Such as increasing tax knowledge from tax rates to tax payment methods, the firmness of tax sanctions, tax amnesty and taxpayer

compliance are important factors to increase tax revenue, it is necessary to study the factors that affect tax compliance intensively, especially individual taxpayers.

Data on the realization of PKB receipts for all provinces in DKI Jakarta during the Covid-19 Pandemic (2019-2021) can be seen below:

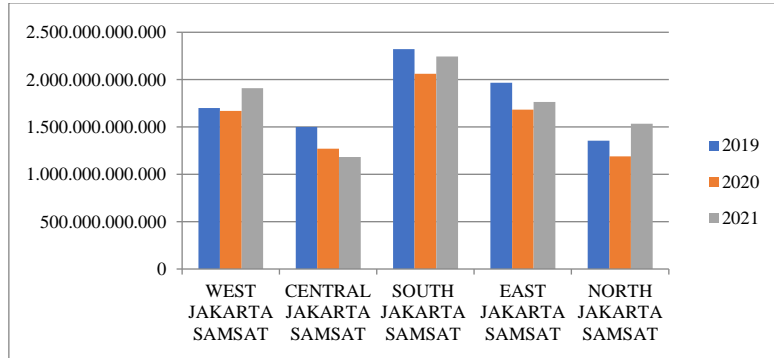


Figure 1. DKI Jakarta Motor Vehicle Tax (PKB) Acceptance during 2019-2020

From the figure above, it can be seen that PKB from all provinces in DKI Jakarta in 2019-2020 (the Covid-19 pandemic period) are located in the Central Jakarta SAMSAT which has the lowest diagram among other cities in other DKI Jakarta provinces. Therefore, the Central Jakarta SAMSAT became the focus of this research.

From previous research, Sandra & Chandra (2021) discover that tax rates, tax sanctions, and taxpayer awareness have sufficient evidence that has a positive effect on individual entrepreneur taxpayer compliance. Previous research conducted by Sri (2003) (in (Awaloedin et al., 2021)) the tax rate is defined as a certain number that is used as the basis for calculating taxes. Thus, it can be understood that the tax rate is a percentage to measure or calculate the amount of tax rate that must be paid by the taxpayer. Putri Aprilliyana (2017) concluded that the ability to pay tax rates has no significant effect on motor vehicle taxpayer compliance. According to Puji Rahayu (2019) in the terms of tax collection there are simple conditions, namely the system used in collecting taxes must be made practically and simply so that taxpayers are easier to understand it Previous research conducted by Sundah & Toly (2014) stated that the ease of tax payment methods has a positive and significant effect on taxpayer compliance.

Based on the statement above, the research objectives to be achieved include: (1) To determine the effect of the motor vehicle tax rate (PKB) on taxpayers in their compliance with paying taxes in Central Jakarta City. (2) To determine the effect of the motor vehicle tax payment method (PKB) on taxpayers in their compliance with paying taxes in Central Jakarta City. (3) To determine the effect of tax sanctions on motorized vehicle taxpayers (PKB) in their compliance with paying taxes in Central Jakarta City. The research framework can be seen as follows:

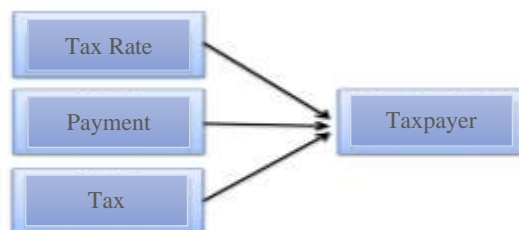


Figure 2. Research Framework

2. RESEARCH METHODS

This research was conducted at SAMSAT, Central Jakarta using primary data obtained from structured interview data directly to the object of research using a questionnaire in the form of a goggle form. This survey serves to collect data from motorized vehicle users to determine the level of tax rates, payment methods and tax sanctions. The scope of this research is motorized vehicle users in Central Jakarta.

The analytical method used is descriptive and quantitative methods. Descriptive method is useful for analyzing and interpreting the data that has been collected in this study. While the quantitative method is useful for measuring the level of Tax Rates, Payment Methods and Tax Sanctions on Taxpayer Compliance in Central Jakarta City. The model estimation technique is carried out using primary data using Microsoft Excel and SPSS 25 software, for the calculation of validity and reliability, using SPSS 25 software to speed up the processing of data that has been obtained from online questionnaires. In this study using two data, namely primary and secondary data.

The data collected comes from motorized vehicle owners in Central Jakarta City. Community data in the form of respondents' characteristics, which are owned by means of structured interviews. Respondent data is primary data obtained by direct survey with interviews using a questionnaire template which is divided into four parts, namely the respondent's characteristics questionnaire, tax rates, payment methods and tax sanctions in measuring taxpayer compliance. The questionnaire was first designed in such a way that data could be collected and processed and analyzed. Secondary data is data obtained from various agencies to support research purposes. Secondary data are statistical publications issued by the Central Jakarta City SAMSAT agency and the DKI Jakarta BAPENDA.

The population used in this study is every motorized vehicle taxpayer who has four-wheeled vehicles and two-wheeled vehicles (privately owned vehicles not owned by the company) registered at the Central Jakarta City SAMSAT. This study focuses on the effect of tax rates, payment methods and tax sanctions on motor vehicle tax compliance. The number of taxpayers in Central Jakarta City can be estimated at around 956.282 taxpayers who have been registered at the SAMSAT office of Central Jakarta City.

In this sampling using purposive or judgmental sampling technique. Purposive or Judgmental Sampling is a sampling technique based on special selection. Researchers make certain criteria who are used as informants, in this study the informants were taken from motor vehicle taxpayers only in the Central Jakarta City area. In this study, there is a proportional number of motorized vehicle taxpayers as many as 956.282 according to data from the Central Jakarta City Samsat. In this study, not all of the existing motor vehicle taxpayers were investigated. Based on the above calculation, the number of numbers in the sample that can represent the population is: $n = (4 \times 0.180 \times 0.82) / 0.05^2 = 0.5904/0.0025 = 236.16$ people or 234 people.

Multiple linear regression is the data analysis technique used, and SPSS version 24 is the program. As this is a multiple linear regression study, it is necessary to conduct tests for validity, reliability, normality, heteroscedasticity, multicollinearity, and autocorrelation.

3. RESULTS AND DISCUSSION

Table 1. Regression Analysis Results

Variable	Coefficient	t	Sig. t
Constant	3,192		
Tax Rate (X1)	0.914	44,692	0.000
Payment Method (X2)	0.077	3,609	0.000
Tax Sanctions (X3)	-0.059	-2.263	0.025
Dependent variable: Taxpayer Compliance (Y)			

Source: Data Processed by The Author, 2022

The resulting regression equation model is:

$$\text{Taxpayer Compliance (Y)} = 3.192 + 0.914 \text{ Tax Rate (X1)} + 0.077 \text{ Payment Methods (X2)} - 0.059 \text{ Tax Sanctions (X3)} + e$$

The summary of the results of the regression analysis in the table above is described as follows:

- 1) The constant value (a) is 3.192, meaning that if all independent variables are equal to 0 then the predicted value of Taxpayer Compliance (Y) will be 3.192.
- 2) The regression coefficient value of the Tax Rate (X1) variable is 0.914, meaning that if the Tax Rate (X1) changes by one unit, then Taxpayer Compliance (Y) will change by 0.914 assuming the other independent variables are constant/unchanged. A positive sign indicates a unidirectional relationship between Tax Rates (X1) and Taxpayer Compliance (Y), which means that if the Tax Rate (X1) is greater, the level of Taxpayer Compliance (Y) will increase by 0.914.
- 3) The regression coefficient value of the Payment Method variable (X2) is 0.077, meaning that if the Payment Method (X2) changes by one unit, then Taxpayer Compliance (Y) will change by 0.077 assuming the other independent variables are constant/unchanged. The positive sign indicates a unidirectional relationship between the Payment Method (X2) and Taxpayer Compliance (Y), which means that if the Payment Method (X2) is greater, the Taxpayer Compliance level (Y) will increase by 0.077.
- 4) The regression coefficient value of the Tax Sanctions variable (X3) is -0.059, meaning that if the Tax Sanctions (X3) changes by one unit, then Taxpayer Compliance (Y) will change by 0.059 assuming the other independent variables are constant/unchanged. The negative sign indicates the opposite relationship between Tax Sanctions (X3) and Taxpayer Compliance (Y), which means that if the Tax Sanctions (X3) are greater, the level of Taxpayer Compliance (Y) will decrease by 0.059.

From the results of the regression analysis above, the correlation coefficient (R) of 0.947 shows that the relationship between the variables of Tax Rates (X1), Payment Methods (X2), and Tax Sanctions (X3) on Taxpayer Compliance (Y) on motorized vehicles during the pandemic covid-19 in the city of Central Jakarta is very strong. For more details, see the following table:

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Table 2. Coefficient Value

Model	R	R Square
1	0,947	0,897

The table above shows that the value of the Coefficient of Determination (R^2) is 0,897 which means that the percentage influence of the variable Tax Rates (X1), Payment Methods (X2), and Tax Sanctions (X3) on Taxpayer Compliance (Y) on motorized vehicles during the covid-19 pandemic in the city of Central Jakarta was 89,7% and the remaining 10,3% was influenced by other variables beyond current study.

Table 3. Partial Hypothesis Testing (t Test) Result

Model	Unstandardized Coefficients		t	Sig.
	B	Std. Error		
Tax Rate (X1)	0,914	0,020	44,692	0,000
Payment Method (X2)	0,077	0,021	3,609	0,000
Tax Sanctions (X3)	-0,059	0,026	-2,263	0,025

Source: Data Processed by The Author, 2022

Table 4. Simultaneous Hypothesis Testing (F Test) Result

Model	Sum of Squares	df	Mean Square	F	Sig.
Regression	13163,892	3	4387,964	667,366	0,000
Residual	1512,261	230	6,575		
Total	14676,154	233			

Source: Data Processed by The Author, 2022

Based on the results of the F test in multiple linear regression analysis, it is known that the calculated F value is 0.000 with a significance value of 0.000. Because the calculated F value of 667.366 is greater than F table ($k, nk-1; \alpha = f(3,230,5\%) = 2.64$ and the significance value of 0.000 is less than 0.05, it can be concluded that the Tax Rate variable (X1), Payment Methods (X2), Tax Sanctions (X3) simultaneously have a significant effect on Taxpayer Compliance (Y) on motorized vehicles during the covid-19 pandemic in Central Jakarta.

NB: f table ($k, n-k-1; \alpha = f(3,230,5\%) = 2,64$ in the table f statistics, $n = \text{sum of data} = 234$, $k = \text{number of variables } x(\text{independent}) = 5$

Based on the results of data analysis and discussion that has been carried out, the conclusions that can be drawn from the research are as follows:

- a) Tax rates (X1) has no significant effect on Taxpayer Compliance (Y) on motorized vehicles during the COVID-19 pandemic in Central Jakarta.
- b) Payment Method (X2) has no significant effect on Taxpayer Compliance (Y) on motorized vehicles during the COVID-19 pandemic in Central Jakarta.
- c) Tax Sanctions (X3) has a significant effect on Taxpayer Compliance (Y) on motorized vehicles during the covid-19 pandemic in the city of Central Jakarta.

Table 5. Coefficient of Determination Test Result

Model	R	Model Summary ^b				
		R Square	Adjusted Square	R	Std. Error of the Estimate	Durbin-Watson
1	.947 ^a	.897		.896	2,564	2,040

a. Predictors: (Constant), Tax Sanctions (X3), Tax Rates (X1), Payment Methods (X2)

b. Dependent Variable: Taxpayer Compliance (Y)

Source: data processed by the author, 2022.

$$\begin{aligned}
 \text{KD} &= R^2 \times 100\% \\
 &= (0.947)^2 \times 100\% \\
 &= 89.7\%
 \end{aligned}$$

Thus, the KD value of 89.7% is obtained which shows the meaning that the variable tax rates, tax payment methods and tax sanctions have a simultaneous (together) effect of 89.7% on taxpayer compliance (Y). While the remaining 10.3% is influenced by other factors that are ignored by the author.

4. CONCLUSION

Based on statistical data processing, description and data analysis that has been carried out and described by the author, from this study the following conclusions are obtained:

- 1) Tax rates (X1) have no significant effect on Taxpayer Compliance (Y) on motorized vehicles during the COVID-19 pandemic in Central Jakarta.
- 2) Payment Method (X2) has no significant effect on Taxpayer Compliance (Y) on motorized vehicles during the COVID-19 pandemic in Central Jakarta.
- 3) Tax Sanctions (X3) have a significant effect on Taxpayer Compliance (Y) on motorized vehicles during the covid-19 pandemic in the city of Central Jakarta.

Based on the research results, several suggestions can be obtained to several parties, namely:

- 1) To the Directorate General of Taxes and SAMSAT of Central Jakarta City, it is necessary to conduct routine socialization regarding the payment method of Motor Vehicle Taxes as a form of innovation or modernization of tax administration with the aim of increasing taxpayer confidence in the Directorate General of Taxes and SAMSAT institutions, which in turn will increase taxpayer compliance. in carrying out their tax obligations.
- 2) For future researchers who are interested in conducting similar research, it is hoped that they will pay more attention to the use of independent variables or the dependent variable that will be selected. The next researcher can use other variables that are better in researching the Effect of Perceived Tax Rates, Payment Methods and Tax Sanctions on Taxpayer Compliance on Motorized Vehicles During the Covid-19 Pandemic.

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