

The Effect of Fiscal Services, Tax Socialization, and Tax Sanctions on Motor Vehicle Taxpayer Compliance (Case Study on SAMSAT Lubuk Linggau City)

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Abstract

This Study aims to examine the effect of tax authorities, tax socialization and tax sanction on taxpayer compliance at SAMSAT Lubuklinggau City. The data collection technique used a questionnaire with a sample size of 100 people. This study implement multiple linear regression methods to analyze data. The result of this study indicate that all variables, namely tax authorities, tax socialization and tax sanction have a positive effect on taxpayer compliance. The research is expected to provide benefits to SAMSAT Lubuklinggau City to improve motor vehicle taxpayer compliance must consider tax authorities, tax socialization and tax sanctions.

Keywords : tax authorities, tax socialization and tax sanctions and taxpayer compliance.

1. Introduction

Taxation has an important role for the state and society, where every taxpayer is required to carry out the obligations and applicable policies. Where taxes are the largest state or regional income, because many people think that tax reciprocity is through the development of good infrastructure and service facilities for the whole community. Besides that, service is a remuneration provided by tax institutions to serve taxpayers or people who pay taxes with a guarantee of excellent service. Because a good service will have a positive impact on the recipient, an institution that is in accordance with good authority will produce a good effort as well.

The One-Stop Manunggal Administration System or SAMSAT is an integrated work system between the Provincial Revenue Agency, the National Police, and PT Jasa Raharja. SAMSAT is an agency that organizes Registration and Identification of Motorized Vehicles, payments of Motor Vehicle Taxes, Transfer of Ownership Fees for Motorized Vehicles, and Payment of Mandatory Contributions to Traffic and Road Transportation Accident Funds. In order to improve service quality and commitment to improving existing services (Katrina, 2017).

The phenomenon that currently occurs in the One-Stop Manunggal Administration System (SAMSAT) of Lubuklinggau City is about 6000 motorcycles in arrears on taxes, but with the Regional Regulation (PERDA) No. 3 of 2011 Article 7 concerning Reduction of Motor Vehicle Taxes, taxpayers can pay taxes without fines. , suppose 5 years in arrears only paid less than that. Based on data from the UPTB of the Bapenda of South Sumatra Province, Lubuklinggau, there were around 2,406 in September 2020 utilizing the motor vehicle tax whitening/reduction system in Regional Regulation No. 3 of 2011 Article 7 with realized revenues of 1.2 billion. But the achievement is still not too maximal.

From the above phenomenon, it can be stated that concrete data on motor vehicle tax arrears

for the community, especially Lubuklinggau City due to the Covid-19 Pandemic which has an impact on the economy and the regional income sector in Lubuklinggau City which is included in the red zone of the spread of Covid-19. Therefore, there is a decrease in services and limited socialization between SAMSAT officers and taxpayers or the public

2. Research Method

The type of data used in this research is primary data. Primary data is data obtained from respondents through questionnaires, focus groups, and panels, or data from researchers' interviews with resource persons (Sujarweni, 2015).

The source of data used in this study is a questionnaire. References to the author's questionnaire were obtained from journals and theses from other researchers who conducted similar research. The questionnaire used will be adjusted to the variables and indicators in this study. The questions that will be asked of respondents only consist of tax service services, tax socialization, and taxpayer compliance.

The population in this study is the total number of motorized vehicle taxpayers in Lubuklinggau City. The population is a generalization area consisting of objects or subjects that have certain qualities and characteristics determined by the researcher to be studied and then draw conclusions (Sugiyono, 2018).

To determine the sample in this study used Slovin. formula (Siahaan, 2018). Based on data from the SAMSAT of Lubuklinggau City, the number of motorized vehicles is 6000. The number of samples required in this study is

$$n = \frac{N}{1 + N(e)^2}$$

$$n = \frac{6000}{1 + 6000(0,01)^2}$$

$$n = 100$$

So, the sample in this study was 100 Motor Vehicle Taxpayers at SAMSAT Lubuklinggau City.

3. Findings and Discussions

Based on the partial test results using the t-test, the tax service variable has a significance of 0.000 or less than 0.05 and the t-count value is 6.284 > t-table 1.66023. So it can be concluded that the tax service has a partial effect on taxpayer compliance.

In the Attribution Theory about human behavior, Fiscal Service is a situation that occurs when taxpayers pay motor vehicle taxes. The same situation, namely tax services, should be responded to by taxpayers who are obedient in paying taxes. The more taxpayers who pay taxes, it means that there is consensus and external attribution is given because of the high consensus or high similarity of behavior (Palupi, 2019)

Based on the results of the partial test using the t-test, the tax socialization variable has a significance of 0.001 or less than 0.05 and t count 3,569 > t table 1.66023. So it can be concluded that the socialization of taxation has no partial effect on taxpayer compliance.

In the attribution theory of human behavior, Tax Socialization is one form of linkage to attribution theory, where tax socialization is an individual situation that provides interaction from internal parties to the subject of this study, namely the taxpayer. This element makes the

tax socialization variable affect attribution theory (Palupi, 2019).

Based on the partial test results using the t test, the tax socialization variable has a significance of 0.021 or greater than 0.000 and t count $5.013 > t$ table 1.66023. So it can be concluded that tax sanctions have a partial effect on taxpayer compliance.

In the attribution theory of human behavior, tax sanctions are associated with external or internal determinants in attribution theory, the explanation is as follows. Tax sanctions are one of the external factors that cause someone to be obedient. How to find out the attribution given can be seen by looking at the consensus factor in the tax sanction.

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