The Influence of Motor Vehicle Tax Collection System through Drive Thru Service on Taxpayer Compliance

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Abstract

This study aims to determine the effect of the motor vehicle tax collection system through drive-thru services on motor vehicle taxpayer compliance at SAMSAT Kota Cimahi. The research population is in the SAMSAT Kota Cimahi work area, using 100 samples with the Simple Random Sampling method. The data used in this study is primary data in the form of questionnaires distributed to motor vehicle taxpayers. The analysis used is simple linear regression. The results show that the motor vehicle tax collection system through drive-thru services has a positive impact on taxpayer compliance at SAMSAT Kota Cimahi.

Keywords: Taxpayer compliance; Drive thru service; Motor Vehicle Tax Collection System

1.   Introduction

Regional tax is defined as a tax managed by the Local Government. According to Law Number 28 of 2009 Article 2 Paragraph 1 on regional taxes and levies, there are five types of taxes: Cigarette Tax, Surface Water Tax, Motor Vehicle Title Transfer Fee, Motor Vehicle Tax, and Motor Vehicle Fuel Tax. The only regional tax that funds provincial development activities is the motor vehicle tax, jointly managed by the SAMSAT office (One-Roof Administration System) under the supervision of the Regional Revenue Office (Dispenda) (Dewi, 2018).

Motor vehicle tax is defined as a tax imposed on the ownership or control of motor vehicles. Motor vehicles refer to wheeled vehicles with their assemblies that have engine-powered drives and are used in all types of motor vehicles. The public uses more two-wheeled vehicles (R2), totaling 115,023,039, while four-wheeled vehicles (R4) only amount to 21,114,412. This is because two-wheeled vehicles (R2) can be owned by the lower middle class (Wardani, 2017).

The potential for Motor Vehicle Tax in various provinces is substantial, one of which is in West Java. Based on data obtained from the official West Java Open Data website, in the past five years, the number of motor vehicles in West Java has increased significantly, particularly in Cimahi City, with an average of 20% annually. Despite this growth, not all motor vehicle tax potential in West Java may be well managed due to various obstacles. One of these is taxpayer compliance in paying motor vehicle tax (Karina, 2016).

Taxpayer compliance refers to taxpayers' actions to adhere to tax provisions in accordance with applicable tax laws and regulations in a country (Nardin, 2023) The issue of taxpayer compliance remains high in violations and is important to find solutions for because if taxpayers are not compliant, it will lead to other tax negligence actions. Taxpayer compliance also has a close

relationship with state tax revenue because if the taxpayer compliance rate is still low, the state's tax revenue from the tax sector will decrease (Siregar, 2017)

Additionally, non-compliance can be shown from the percentage of tax recipients. The following table shows the number of motor vehicle taxpayers who fulfill their Motor Vehicle Tax obligations at the SAMSAT office in Cimahi City from 2017 to 2022.

Table 1 Percentage of Taxpayer Compliance at SAMSAT Cimahi City

Year	Registered Vehicles	Taxpayers Paying PKB	Percentage %
2017	297.454	220.407	74
2018	319.178	222.224	71
2019	315.925	236.675	74
2020	321.065	241.985	75
2021	219.567	219.370	74
2022	291.567	217.317	74

Source: SAMSAT Cimahi City

During the 2017-2022 period, it can be said that the realization of motor vehicle tax revenue did not experience significant changes and was only able to reach 74%. This impacts suboptimal regional tax revenue and disrupts the implementation of local government tasks. One factor affecting motor vehicle taxpayer compliance is the tax collection system and service to taxpayers. The collection system is a center for strategic service activities or those easily accessible to taxpayers (Haryanti, 2019). Therefore, the government must improve the quality of service in motor vehicle tax payments. One of the government's efforts to improve service is by implementing the Samsat Drive Thru Service, which can be done by taxpayers from their vehicles quickly and practically (Nisa, 2019).

The Samsat Drive Thru system is one of the services aimed at optimizing motor vehicle taxpayer satisfaction by providing ease, comfort, and security. This system is a motor vehicle tax collection procedure using information technology tools and electronic devices that make it easier to pay motor vehicle taxes. Taxpayers will feel satisfied with the quality of service that is perceived to be more effective and efficient (Haryanti, 2019). The easier and faster a service quality is, the more it can increase taxpayer compliance, especially for motor vehicles. (Wicaksana, 2023), the Samsat drive thru service greatly facilitates the public in paying PKB because of its easily accessible location, orderly service queue system, and fast and easy procedures and payments. This increases taxpayer compliance in paying their taxes regularly and on time. This is in line with research conducted (Nini, 2020) which states that based on the above phenomena and description, the author is interested in conducting research titled "The Influence of Motor Vehicle Tax Collection System Through *Drive Thru* Service on Taxpayer Compliance.

2.   Literature Review

Motor Vehicle Tax Collection System Through Drive-Thru Service

The Indonesian National Police together with SAMSAT (One-Stop Administration System) serve as a platform for motor vehicle taxpayers to pay taxes in accordance with applicable laws. In its implementation, SAMSAT actively carries out various innovations to maximize motor vehicle taxpayer compliance. One of SAMSAT's programs considered efficient is the drive-thru service. Drive-thru is a service where transactions are conducted without the taxpayer needing to leave their vehicle, including vehicle registration certificate (STNK) validation, motor vehicle tax

(PKB) payment, and mandatory road traffic accident fund contribution (SWDKLLJ) payment (Rizal, 2019). Taxpayers wishing to pay taxes through the drive-thru service system only need to submit their STNK and the tax amount to be paid. With faster processing times, this program aims to simplify and expedite the taxpayer payment process. The drive-thru service system typically requires only 5-7 minutes. Afterward, taxpayers only need to collect proof of tax payment extension at a counter accessible from their vehicle. It is stated that the drive-thru system is a system and procedure for handling STNK using information technology tools, where drivers do not need to exit their vehicles. Drivers simply provide their old STNK at the counter without having to leave their vehicle.

There are five indicators of the motor vehicle tax collection system through drive-thru service (Karmila, 2021). They are as follows:
1. Easily accessible service unit location;
2. Well-organized queuing system;
3. Very fast process, only 5-7 minutes;
4. Increasing taxpayer interest; and
5. Easy/practical payment procedures and processes.

Taxpayer Compliance

Compliance is defined as the obedient nature or behavior of a taxpayer who fulfills all tax obligations and enjoys all tax rights as regulated in existing legal provisions. From the definition of taxpayer compliance explained above, it can be concluded that taxpayer compliance is a behavior of taxpayer obedience in fulfilling their tax obligations (Ernita, 2023), (Nurlaela, 2017) There are four indicators of taxpayer compliance (Gaol, 2022) reflected in the following situations:
1. Fulfilling tax obligations in accordance with applicable regulations;
2. Paying taxes on time;
3. Taxpayers meeting requirements in paying their taxes; and
4. Taxpayers being aware of payment due dates.

3.   Research Method

The method used in this research is the Qualitative Descriptive Method. The variables used in this study are the motor vehicle tax collection system through *drive-thru* as the independent variable (X) and taxpayer compliance as the dependent variable (Y). Quantitative data in this study includes numerical data such as respondent age. This study uses two types of data according to their sources: Primary data obtained through direct questionnaire distribution to respondents and Secondary data obtained from online news sources. The data collection method in this study is through questionnaires.

Data Analysis

The purpose of descriptive analysis using statistics is to interpret respondents' arguments regarding statement choices and frequency distribution of respondent statements based on collected data. The data analysis used is as follows: Normalization Test aims to examine whether the residuals or disturbance variables in the regression model have a normal distribution so that statistical tests for small sample sizes remain valid. There are two ways to detect whether residuals are normally distributed: through graphical analysis, done by observing histogram graphs and normal P-Plot comparing observational data with distributions approaching normal distribution. The research model used is a simple linear regression model as a measure between two or more variables. Linear regression is a statistical tool and method used and processed to examine the

influence between one or several variables on one variable. The variables are variable (X) as the motor vehicle tax collection system through *drive-thru* and (Y) as Taxpayer Compliance.

4. Results And Discussion

Validity Test Results

Validity tests are used to measure whether a questionnaire is valid or not (Ghozali, 2021:52). Validity testing is conducted to determine if the questionnaire distributed by the researcher supports its function. A questionnaire is considered valid if the questions in the questionnaire can reveal something within that questionnaire. The validity test used is *Pearson Correlation*, by calculating the correlation between values obtained from statements. The criteria for whether an instrument question in the questionnaire is valid or not: The minimum requirement to meet the criteria is if r = 0.5, so if the correlation between items with the total score is less than 0.5, then the item in the instrument is declared invalid. Validity Test Results of the Motor Vehicle Tax Collection System Through *Drive-Thru* Service

Table 2. Variable Test Results of Motor Vehicle Tax Collection System Through Drive-Thru Service

No	Value (Sig.)	Person Correlation	Description
1	0,000	.771	Valid
2	0,000	.750	Valid
3	0,000	.668	Valid
4	0,000	.719	Valid
5	0,000	.586	Valid

Source: Processed Data, 2023

From the correlation calculation of the validity test for the Motor Vehicle Tax Collection System Through *Drive-Thru* Service variable, the (Sig.) value of each question instrument is < 0.5, meaning all data instruments are valid.

Validity Test Results of Taxpayer Compliance (Y)

Table 3 Validity Test Results of Taxpayer Compliance

No	Value (Sig.)	Person Correlation	Description
1	0,000	.734	Valid
2	0,000	.697	Valid
3	0,000	.773	Valid
4	0,000	.719	Valid

Source: Processed Data, 2023

From the correlation calculation of the validity test for the Taxpayer Compliance variable (Y), the (Sig.) value of each question instrument is < 0.05, meaning the data shows that all instruments are valid..

Reliability Test Results

Reliability is actually a tool to measure a questionnaire which is an indicator of variables or constructs. A questionnaire is said to be reliable or dependable if a person's answers to questions are consistent or stable over time (Ghozali, 2021:61). The reliability test in this study uses the *Cronbach alpha* method. The results of the reliability test are presented in the following table:

Table 4 Reliability Test Results

No	Variable	Cornbach's Alpha	N of Items	Description
1	Motor Vehicle Tax Collection System Through Drive-Thru Service	.741	5	Reliabel
2	Taxpayer Compliance (Y)	.722	4	Reliabel

Source: Processed Data, 2023

Research Results

The results of this study provide an overview of the influence of the motor vehicle tax collection system through drive-thru services and tax sanctions on taxpayer compliance at the Cimahi City SAMSAT. Questionnaires were distributed to motor vehicle taxpayers at Cimahi City SAMSAT, with a total of 100 respondents.

Motor Vehicle Tax Collection System Through *Drive-Thru* Service at Cimahi City SAMSAT

The motor vehicle tax collection system through drive-thru service is defined as a service center that is very fast and easily accessible, with an organized queuing system and a very practical payment process. In this study, the tax collection system through drive-thru service was measured using a closed questionnaire comprising 5 questions distributed to every motor vehicle taxpayer within the Cimahi City SAMSAT working area. The following are the respondents' responses regarding the Motor Vehicle Tax Collection System Through *Drive-Thru* Service:

Table 5 Respondents' Responses to the PKB Tax Collection System Through Drive-Thru Service

| | Respondent Answers | | | | | | Score | | |
	SS 5	S 4	CS 3	TS 2	STS 1	Total	Actual Score	Ideal Score	Percentage
P1	63	21	9	7	0	100	315		63%
P2	67	6	19	8	0	100	400		80%
P3	80	7	10	3	0	100	400	500	80%

	Respondent Answers						Score		
	SS	S	CS	TS	STS		Actual		
	5	4	3	2	1	Total	Score	Ideal Score	Percentage
P4	65	17	14	4	0	100	325		65%
P5	71	14	15	0	0	100	355		71%
				Total					72%

Source: Questionnaire Data Processing

Based on the table above, it can be seen that the percentage of respondents' responses about the motor vehicle tax collection system through drive-thru service is at 72%, meaning that the tax collection system through drive-thru service in the Cimahi City SAMSAT working area falls into the good category.

Motor Vehicle Taxpayer Compliance at Cimahi City SAMSAT

Taxpayer compliance is defined as a person's obedience to their tax obligations. In this study, taxpayer compliance was measured using a closed questionnaire covering 4 questions distributed to every motor vehicle taxpayer at Cimahi City SAMSAT. The following are the respondents' responses regarding motor vehicle taxpayer compliance:

Table 6 Respondents' Responses to Motor Vehicle Taxpayer Compliance

	Respondent Answers						Score		
	SS	S	CS	TS	STS				
	5	4	3	2	1	Total	Actual Score	Ideal Score	Percentage
P1	63	15	18	3	1	100	315		79%
P2	76	12	10	2	0	100	380	400	95%
P3	57	28	13	2	0	100	285		71%
P4	67	29	12	2	0	110	335		84%
				Total					82%

Source: Questionnaire Data Processing

Based on the table above, it can be seen that the percentage of respondents' responses about motor vehicle taxpayer compliance is at 82%, meaning that motor vehicle taxpayer compliance in the Cimahi City SAMSAT working area falls into the very good category.

Partial Test (t-Test)

The partial test essentially shows how far the influence of one explanatory or independent variable individually explains the variation of the dependent variable. It aims to show the influence of independent variables individually on the dependent variable. The following are the results of the partial hypothesis test (t-Test):

Tabel 7 Partial Test Results (t-Test)
Cofficients[a]

Model	Unstandardized	Coefficients	Standardized Cofficients	t	sig	Collinearity Tolerance	Statistics
	B	Std Erorr	Beta				VIF

1		1.231		.180	.857		
(Constant)	.222						
X1	.108	0.52	.116	2.069	.041	.947	1.056

a. Dependent Variable: Taxpayer compliance
Source: Processed Data, 2023

Based on the t-test results above, it can be seen that for Variable X1 (Motor Vehicle Tax Collection System through drive-thru service), H1 is rejected, where the sig value for the influence of X1 on Y is 0.041 < 0.05 and the t-count value is 2.069 < 1.998, so it can be concluded that X1 has a significant partial effect on Y.

Discussion

Overview of the Motor Vehicle Tax Collection System Through Drive-Thru Service and Taxpayer Compliance at Cimahi City SAMSAT

The descriptive analysis conducted previously shows that the motor vehicle tax collection system through drive-thru service at Cimahi City SAMSAT falls into the good category. This is evidenced by some respondents stating that the SAMSAT location is easily accessible by public and private vehicles, and the provided route is easy to find. The service queuing system helps taxpayers, such as in terms of an orderly service system and providing equal service to each taxpayer. The established payment procedures and processes are straightforward and very fast. The determined service layout helps taxpayers, such as the very close distance between each service, making it easier for taxpayers to move to other services.

Motor vehicle taxpayer compliance in Cimahi City SAMSAT is considered very good, as evidenced by some respondents' responses indicating that they know the tax provisions, especially motor vehicle tax, fill out forms completely and clearly according to applicable rules, and strive to pay taxes on time.

Motor Vehicle Tax Collection System Through Drive-Thru Service on Taxpayer Compliance

Based on this research, the motor vehicle tax collection system through drive-thru service has an influence on taxpayer compliance. This means that an adequate system makes motor vehicle taxpayers compliant in carrying out their obligations. This is supported by the results of the first hypothesis test, which states that there is an influence between tax access (X1) and motor vehicle taxpayer compliance (Y).

The results of this study are in line with research conducted by Apri Ramantano (2022) and Yenni Kharismatik (2018), showing that the motor vehicle tax collection system through drive-thru service has a positive effect on taxpayer compliance. Since the implementation of the motor vehicle tax collection system through drive-thru service, tax payments have always increased. Taxpayers believe that this system facilitates tax payments and saves time very efficiently.

5. Conclusions & Suggestion

Conclusions

An overview of the motor vehicle tax collection system through drive-thru service and tax sanctions on taxpayer compliance at Cimahi City SAMSAT shows that the tax collection system through *drive-thru* service provided by Cimahi City SAMSAT is adequate. This is evidenced by respondents' responses indicating good criteria, starting from easily accessible locations, orderly service systems, practical payment processes, and strategic service layouts.

Motor vehicle taxpayer compliance at Cimahi SAMSAT has been well implemented, as some respondents have understood tax obligations according to applicable regulations, such as paying taxes on time, fulfilling tax payment requirements, and knowing payment due dates. This is supported by respondents' responses showing very good criteria.

Suggestions

Based on the research results stating that the Motor Vehicle Tax Collection System Through *Drive-Thru* Service has a positive effect on Taxpayer Compliance, meaning that as the motor vehicle tax payment system through *Drive-Thru* increases, it will increase taxpayer compliance. The follow-up plan is to add other variables that will increase taxpayer compliance.

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