

ANALYSIS OF STRENGTHENING TAXPAYER COMPLIANCE THROUGH THE E-SAMSAT SYSTEM, QUALITY OF SERVICES AND TAX SANCTIONS

Loist Abdi Putra¹, Chistine loist², Efendi³, Yerisma Welly⁴, Acai Sudirman^{5*}
^{1,2,3,4,5} Master of Management Study Program, Sekolah Tinggi Ilmu Ekonomi Sultan Agung

ABSTRACT

Purpose: This study aims to analyze the model of strengthening taxpayer compliance through the e-sam sat system, service quality, and tax sanctions at the tax office at the Pematang Siantar Samsat office. Methods: This study used a library and field research design with a quantitative causality approach. Data analysis: Data analysis techniques using the SEM method with Partial Least Squares Modeling (PLS-SEM). Each hypothesis proposed in this study will be tested using SmartPLS Version 3.0 software. The structural Equation Model (SEM) approach based on Partial Least Square is used for hypothesis testing. Results and discussion: The results of the data analysis confirm that the e-samsat system, service quality, and tax sanctions significantly affect taxpayer compliance. Conclusion: With the e-Samsat system, service quality, and appropriate tax sanctions, taxpayers can pay vehicle tax online or through a mobile application. This provides convenience and comfort for taxpayers because they do not need to visit the Samsat office in person. Although the e-Samsat system, service quality, and tax sanctions can play an important role in increasing taxpayer compliance, it is important to remember that an approach focusing solely on these three variables is only partially practical. Education, awareness, and a persuasive approach are also needed to create an environment that supports voluntary compliance by taxpayers.

Keywords: E-Samsat System, Service Quality, Tax Sanction, Taxpayer Compliance

Article history:

Received: 14 Mei 2023

Revised: 12 Juni 2023

Accepted: 30 November 2023

DOI: <http://dx.doi.org/10.33366/ref.v10i2.4860>

E-mail corresponding author :
210221100145@student.trunojoyo.ac.id

PENERBIT:

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Jl. Telagawarna, Tlogomas-
Malang, 65144, Telp/Fax:
0341-565500

INTRODUCTION

Taxes are the government's primary revenue source to finance public expenditures, including infrastructure development, health services, education, and other social policies. Research on taxpayer compliance assists in understanding the factors influencing compliance rates and developing effective strategies to increase tax revenues. The government can obtain optimal revenue to support community development and welfare by increasing taxpayer compliance. Research on the model of strengthening taxpayer compliance is significant because taxes are the main source of income for the state in carrying out its functions to meet the needs of society. However, many taxpayers still need to fulfill their obligations to pay taxes.

The model of strengthening taxpayer compliance can help the government to increase the level of taxpayer compliance and maximize the potential for tax revenue (Rahayu & Lingga, 2021). By researching effective models for increasing taxpayer compliance (Yunianti et al., 2019), the government can take more appropriate actions to improve the tax system and provide adequate incentives to encourage taxpayers to fulfill their obligations (Astari et al., 2022). However, there are still many taxpayers who do not fulfill their obligations to pay taxes, either due to a lack of understanding or awareness of these obligations or due to other factors such as economic difficulties or distrust of the government (Aryati & Putritanti, 2016); (Awaluddin & Tamburaka, 2017). The substance of the research problem is in the E-Samsat aspect; not all taxpayers have internet access and sufficient technological capabilities to use the E-Samsat system. This can make it difficult for some taxpayers to pay their vehicle tax online, so they avoid fulfilling their tax obligations.

E-Samsat is an electronic network service organized to facilitate services to the public in managing motorized vehicle tax payments (Iriyanto & Rohman, 2022), annual authorization of motor vehicles (Aprilianti, 2021), mandatory donation of road traffic accident fund (SWDKLLJ) (Wardani & Juliansya, 2020), and non-tax state revenue (PNBP) ratification of STNK which the public can do through the electronic system (Laksmi P et al., 2022). The purpose of the E-Samsat system is to make it easier when you want to pay taxes (Winasari, 2020). The E-Samsat system can save expenses, and paying taxes can be shorter, making it easier for taxpayer compliance to make tax payments (Irkham & Indriasih, 2021). Research results (Afidah & Setiawati, 2022); (Novena et al., 2022) revealed that E-Samsat provides significant benefits for taxpayers, especially in terms of convenience and ease of processing tax payments. Therefore, based on some of the results of previous studies led to the development of the hypothesis:

H1: E-Samsat system affects taxpayer compliance.

Then another aspect that is also important to note in encouraging increased taxpayer compliance is the aspect of service quality (Iriyanto & Rohman, 2022). The second research problem in this study, namely the need for more socialization and education about the importance of paying taxes on time and the right way to do it, can also affect taxpayer compliance. Some taxpayers may need to fully understand their obligations to pay taxes and the consequences they will face if they do not comply.

The quality of service in the field of taxation can be interpreted as a way for tax officers to help administer (14) or prepare all the needs needed by taxpayers (Yunianti et al., 2019). Compliance of a taxpayer paying taxes depends on how the service and attitude of the tax

officer in providing services to the taxpayer (Susuwu et al., 2020). The existence of suitable tax authorities is also able to increase taxpayer compliance (Welly et al., 2020). Creating quality service conditions for taxpayers will have a positive impact, namely, the willingness of taxpayers to carry out their obligations to pay taxes (Basoeky et al., 2021). Previous studies indicate that good-quality tax services can increase taxpayer compliance and reduce tax evasion behavior (Sugiyani et al., 2023); (Ridhawati et al., 2022). Therefore, based on some of the results of previous studies led to the development of the hypothesis:

H2:Service quality affects taxpayer compliance.

The problem with further research in tax sanctions is that the lack of adequate supervision and law enforcement can also affect taxpayer compliance. If taxpayers feel they can avoid tax sanctions without being prosecuted by the authorities, this can reduce their compliance in paying taxes. Tax sanctions are one of the factors that influence individual taxpayer compliance (Citra Dewi et al., 2021). Taxpayers will comply because they think of severe sanctions in the form of criminal sanctions and administrative sanctions (Sugiyani et al., 2023); (Farida & Irawati, 2023). Where the taxpayer makes payments to the state in the form of administrative sanctions (Sabila & Furqon, 2020) and the penalty interest (Munhamir & Primasari, 2022), while criminal sanctions for individual taxpayers, namely imprisonment (Muniroh, 2022). Taxpayers who experience sanctions tend to be more obedient in paying taxes than those who do not experience sanctions (Septirani & Yogantara, 2020); (Siahaan et al., 2020). Studies (Arif et al., 2023); (Mangiwa & Fun, 2023); (Putra et al., 2022) show empirical evidence showing that tax sanctions can significantly increase taxpayer compliance. Taxpayers who experience sanctions tend to be more obedient in paying taxes in the future (Andiko et al., 2018). Therefore, based on some of the results of previous studies led to the development of the hypothesis:

H3:Tax sanctions affect taxpayer compliance.

Research on taxpayer compliance is also important to maintain fairness and equity in the tax system. When some taxpayers do not comply with their obligations, the tax burden they should bear will be transferred to those who comply. Research can assist in identifying factors that lead to non-compliance and formulating equitable policies to reduce gaps in tax compliance. By understanding the behavior of taxpayers and the factors that influence them, the government can direct resources effectively to conduct audits or enforce the law on potentially violating taxpayers. Research can also assist in identifying loopholes or weaknesses in the taxation system that allow the practice of tax evasion or deviation.

The urgency of this research, namely research on models of strengthening taxpayer compliance, can also help improve the efficiency and effectiveness of the tax system as a whole. By understanding the factors that affect taxpayer compliance, the government can evaluate existing policies and procedures and develop better strategies to encourage taxpayer compliance. Furthermore, for the variable indicators of taxpayer compliance research in this study, the researchers added additional tax litigation levels to strengthen the measurement model. The lower the level of tax litigation (tax disputes resolved through court proceedings), the higher the level of taxpayer compliance. Thus the formulation of the research problem.

RESEARCH METHODS

This study used a library and field research design with a quantitative causality approach. The population in this study is the total number of taxpayers who pay vehicle tax at the Pematang Siantar Samsat Office. The sampling method used in this study is the convenience sampling method; where this technique was chosen because it is the fastest method due to time constraints, and anyone who accidentally meets the researcher can be used as a sample if that person is considered suitable as a data source (28). According to(29), if the total population is unknown, the number of samples can be determined from 5-10 times the number of indicators used in a single construct. This study used 18 indicators from 4 existing variable dimensions, so the number of research samples obtained was $18 \times 10 = 180$. Data analysis techniques using the SEM method with Partial Least Squares Modeling (PLS-SEM). Each hypothesis proposed in this study will be tested using SmartPLS Version 3.2.9 software. The structural Equation Model (SEM) approach based on Partial Least Square is used for hypothesis testing.

RESULTS AND DISCUSSION

Table 1. Descriptions of Research Respondents

Categories	Details	amount	Percentage (%)
Gender	Men	78	43.33
	Woman	102	56.67
Age (years)	20-29	25	13.89
	30-39	65	36.11
	40-49	53	29.44
	50-59	37	20.56
Level of education	high school	132	73.33
	Bachelors	37	20.56
	Masters	11	6.11

Source: Processed Data (2023)

Outer Model Measurement

The results of the data obtained from the research questionnaire were processed using the SmartPLS version 3.2.9 application with processing guidelines (Juliandi, 2018). In measuring the outer model, the validity and reliability tests were conducted. The loading factor determines a convergent validity testing and AVE with the condition that the loading factor is above 0.7 and the AVE value is 0.5(Hair, 2014). The model reliability test, according to(Hair, 2014), is seen from the value of Cronbach's alpha and composite reliability (CR), which has a value higher than 0.7. The following will show an explanation of the measurement of the outer model, which is presented in Table 2 below:

Table 2.Outer Model Measurement Results

Constructs/items	code	Outer Loadings	Cronbach's alpha	CR	AVE
E-Samsat System			0.845	0.890	0.618
Fast Process	ES1	0.730			
Efficiency	ES2	0.769			
convenience	ES3	0.815			
flexibility	ES4	0.815			
Transparency	ES5	0.798			
Service Quality			0.862	0.907	0.710

Security	SQ1	0887			
Comfort	SQ2	0.858			
Smoothness	SQ3	0.860			
Legal certainty	SQ4	0.759			
Tax Sanctions			0.889	0.924	0.754
Fine	TS1	0887			
Collateral Confiscation	TS2	0.945			
Tax Credit Deduction	TS3	0.776			
Criminal Prosecution	TS4	0.857			
Taxpayer Compliance			0.918	0939	0.756
Tax Reporting Rate	TC1	0.777			
Tax Payment Rate	TC2	0.801			
Level of Use of E-filing	TC3	0917			
SPT Submission Rate	TC4	0913			
Tax Litigation Rate	TC5	0.927			

Source: Processed Data (2023)

In the validity test presented in Table 2 above, it was obtained that the value of each loading factor on the indicators of the variables of entrepreneurial orientation, information technology adoption, innovation culture, and sustainable competitive advantage was above 0.7 and 0.5 for the average variance extracted (AVE) values. Furthermore, for Cronbach's alpha value and composite reliability, the value for each variable was above 0.7, which showed that all research variables had good reliability values. With these exemplary values, it can be used as an overview that the condition of the relationship between variables was also good so that further tests can be carried out.

Inner Model Measurement

Inner model measurement was carried out by bootstrapping research data using SmartPLS 3.2.9. There were two results obtained from bootstrapping; the first was the significance of the two related variables and the study's R-square. The value of the R-square is the value that shows the ability of exogenous variables to build endogenous variables. According to (Chin et al., 2008), there are three categories of R-square values; in which if the R-square value is 0.19, the relationship between exogenous variables forming endogenous variables is weak; if it is 0.33, it means that the relationship is moderate, and if the value is 0.67, it means that the relationship is strong. Meanwhile, (Sarwono, 2016) stated that if the R-square value is more than 0.67, the relationship between endogenous and exogenous variables is powerful.

Table 3. Calculation results of the R-Square value

Notes	R Square	R Square Adjusted
Taxpayer Compliance	0.603	0.596

Source: Processed Data (2023)

Judging from the R-square value for the endogenous taxpayer compliance variable, a value of 0.603 is obtained, whose value ranges from 0.33-0.67; this indicates that the ability of exogenous variables to explain endogenous variables is moderate overall. Furthermore, a significance test was carried out to prove the hypothesis testing, which was used to determine

the relationship between the exogenous variables and the endogenous variables. The significant criterion is seen from the p-value. With a significance level of 5%, if the p-value between the exogenous and endogenous variables is less than 0.05, it means that the exogenous variable has a significant effect on the endogenous variable; conversely, if the value is more significant than 0.05, it means that the exogenous variable has no significant effect on building endogenous variable.

Table 4. Hypothesis Test Results

hypothesis	coefficient	t-count	P-Value	Conclusion
E-Samsat System>>Taxpayer Compliance	0.285	4,305	0.000	accepted
Service Quality>>Taxpayer Compliance	0.470	7,985	0.000	accepted
Tax Sanctions>>Taxpay er Compliance	0.184	4,802	0.000	accepted

Source: Processed Data (2023)

Based on the results of the processed data presented in Table 4, it is known that the effect of the e-sam sat system on taxpayer compliance obtained positive and significant results with the acquisition of a p-value of 0.000 which is below 0.05. Furthermore, the effect of service quality on taxpayer compliance obtained positive and significant results with the acquisition of a p-value of 0.000 which is below 0.05. Likewise, for the influence of tax sanctions on taxpayer compliance, positive and significant results are obtained with the acquisition of a p-value of 0.000, which is below 0.05. Overall, from the 3 hypotheses that were built to test the direct effect between variables, it was concluded that all hypotheses were declared accepted.

Discussion

The results of the research developed through the first hypothesis show that the e-samsat system has a positive and significant effect on taxpayer compliance. These results confirm that with the e-Samsat system, taxpayers can pay vehicle taxes online or through a mobile application. This provides convenience and comfort for taxpayers because they do not need to visit the Samsat office in person. As a result, taxpayers are more inclined to fulfill their obligations promptly due to the easy and time-consuming payment process. Furthermore, the e-Samsat system uses digital technology to manage vehicle tax data. This minimizes the risk of human error in calculating and managing data (Sembiring et al., 2022). With greater transparency and accuracy in tax calculations, taxpayers will be more confident and motivated to comply with their tax obligations. The e-Samsat system is often equipped with a tax payment reminder feature. Taxpayers will receive notifications via email, SMS, or app notifications to remind them of tax payment deadlines. With these reminders, taxpayers are more likely to avoid missing tax payments and stick to the specified payment schedule.

The research results, which were developed through the first hypothesis, show that service quality positively and significantly affects taxpayer compliance. The results of this study confirm that good service quality creates a sense of trust and satisfaction for taxpayers toward tax agencies. If taxpayers feel treated well, are listened to, and receive responsive and

friendly service, they are more likely to voluntarily comply with their tax obligations. The trust that exists between tax agencies and taxpayers can also help build better communication, making it easier to resolve tax-related problems or questions. Good service can also increase taxpayer awareness and understanding of tax rules and regulations. Tax agencies can help taxpayers understand their responsibilities better with informative and educative services. This can reduce misunderstanding or confusion that can lead to negligence or non-compliance in paying taxes. On the other hand, good service quality can also be reflected in the administrative ease provided to taxpayers. The process of registration, payment, reporting, and fulfillment of other tax obligations that are simple, efficient, and clear will motivate taxpayers to fulfill their obligations promptly. This can reduce misunderstanding or confusion that can lead to negligence or non-compliance in paying taxes. On the other hand, good service quality can also be reflected in the administrative ease provided to taxpayers. The process of registration, payment, reporting, and fulfillment of other tax obligations that are simple, efficient, and clear will motivate taxpayers to fulfill their obligations on time. This can reduce misunderstanding or confusion that can lead to negligence or non-compliance in paying taxes. On the other hand, good service quality can also be reflected in the administrative ease provided to taxpayers. The process of registration, payment, reporting, and fulfillment of other tax obligations that are simple, efficient, and not confusing will motivate taxpayers to fulfill their obligations in a timely manner (Princess et al., 2021). Conversely, if the administrative process is complicated, convoluted, or time-consuming, taxpayers may feel frustrated and tend to ignore or delay their tax obligations.

The results of the research developed through the first hypothesis show that tax sanctions have a positive and significant effect on taxpayer compliance. Tax sanctions have an essential deterrent and deterrence function. When taxpayers realize there is a risk of severe sanctions if they do not comply with their tax obligations, they tend to be more careful and obedient in paying taxes. Sanctions can serve as a powerful reminder of the legal and financial consequences that can result from non-compliance. In addition, tax sanctions also create uncertainty and inconvenience for taxpayers who do not comply with their tax obligations. They may feel wary and worried about the possibility of tax inspections or more intensive inspections. This uncertainty can affect taxpayers' behavior, encouraging them to comply with tax obligations to avoid the risks and inconveniences associated with sanctions. Tax sanctions are also crucial in maintaining the integrity and effectiveness of the tax system as a whole (Murdiyanto et al., 2022). By imposing sanctions on tax violators, tax agencies can encourage taxpayer compliance, maintain a balance in tax revenues, and protect justice in the taxation system. Sanctions that are applied fairly and consistently can also increase public confidence in the tax system.

CONCLUSION

The results of this study prove that the e-samsat system, service quality, and tax sanctions significantly affect taxpayer compliance. The e-Samsat system allows taxpayers to track their tax payment history easily. They can see if payments have been made and ensure they have fulfilled their obligations. Tracking these payments can incentivize taxpayers to comply with their obligations consistently. Then, good service quality is shown by the ability of the tax agency to handle complaints or problems that may arise from taxpayers. Suppose

the taxpayer faces a problem or error in the tax process. In that case, the response from the tax agency is fast, accurate, and fair and can help build trust and maintain taxpayers' motivation to comply with their obligations. Taxpayer compliance to be higher also depends on the tax sanctions applied by each taxation institution. By imposing sanctions on tax violators, tax agencies can encourage taxpayer compliance, maintain a balance in tax revenues, and protect justice in the taxation system. Sanctions that are applied fairly and consistently can also increase public confidence in the tax system. Tax agencies can encourage taxpayer compliance, balance tax revenues, and protect justice in the tax system. Sanctions applied relatively and consistently can also increase public confidence in the tax system.

This research also confirms practical implications, namely, research can highlight the ability of e-Samsat to reduce human errors in calculating and managing tax data. With a computerized system, the risk of errors caused by the human factor can be minimized. This can reduce non-compliance due to administrative errors or tax calculations. Then, research related to service quality can highlight the importance of informative and educative services in increasing taxpayer awareness and understanding of tax rules and regulations. By providing clear and accurate information about tax obligations, tax agencies can help taxpayers better understand their responsibilities. This can ensure understanding and clarity, leading to compliance in paying taxes. Furthermore, this research can highlight the importance of perceptions of fairness and equity in applying tax sanctions. If taxpayers feel that sanctions are applied fairly and proportionately to tax violations, they are more likely to comply with their obligations voluntarily. However, if taxpayers feel that sanctions are unfair or inconsistent, this can undermine compliance and trust in the tax system. They are more likely to comply with their obligations voluntarily.

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