THE INFLUENCE OF THE MOTOR VEHICLE TAX COLLECTION SYSTEM (PKB) ON TAX COMPLIANCE IN THE CITY OF BANDUNG (CASE STUDY OF MOTORIZED VEHICLE TAXPAYERS IN MOBILE SAMSAT S ERVICES REGION I PAJAJARAN CITY OF BANDUNG)

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ABSTRACT

The purpose of this study was to determine the effect of a motor vehicle tax collection system (PKB) on taxpayer compliance in the city of Bandung. This research method uses quantitative research methods. The source of this research uses primary data and secondary data. This research data collection using a questionnaire. The sample of this research is 100 PKB taxpayers in Region I Pajadjaran City of Bandung using accidental sampling. Technique Data analysis was carried out by descriptive analysis and regression analysis. The results of this study indicate that there is a positive and significant effect between the implementation of the motor vehicle tax collection system (PKB) through mobile SAMSAT on taxpayer compliance in the city of Bandung, where the variable implementation of the motor vehicle tax collection system (PKB) through mobile SAMSAT services has an effect of 83.6% and the remaining 16.4% is influenced by other variables not observed in this study.
Keywords: Motor Vehicle Tax Collection System (PKB), Mobile SAMSAT Services, Taxpayer Compliance

1. INTRODUCTION

The rights of citizens are protected in various laws and regulations. Not only are rights regulated by statutory regulations, but regarding obligations are also regulated in statutory regulations. The balance between rights and obligations needs to be harmonized in order to realize the life of the nation and state. One of the obligations that must be fulfilled by citizens is paying taxes (Kemenham Republik Indonesia, 2019). So paying taxes for Indonesian people is something that must be done, so that the rights and obligations of every Indonesian citizen are fulfilled in a balanced way.

According to Law no. 28 of 2007 article 1 paragraph 1 tax is an obligation that must be paid to the state which is coercive and used for the needs of the state for the prosperity of the people. While the meaning of tax according to experts will vary each year, but this is not significant. According to Mardiasmo (2018) in the tax book it states that taxes are people's contributions to the state treasury based on coercive laws) without receiving lead services (contrasts) that can be shown

directly and used to pay expenses. general.

One source of revenue that plays an important role in the continuity of the implementation of development and administration of government affairs is revenue from local revenue, one of which comes from local taxes.

Definition of local taxes according to Law no. 28 of 2009 concerning Regional Taxes and Regional Retribution (PDRD) states that regional taxes are regional obligatory contributions owed by individuals or legal entities provided by law withoutdirect rewards and used for regional needs for the greatest prosperity of the people.

Tax Motor Vehicles as defined in Article 1 point 12 and 13 of the Law of the Republic of IndonesiaNo. 28 of 2009 is a tax on ownership and/or management of motorized vehicles. Every person or entity that owns or controls a motorized vehicle is obliged to pay taxes to the Region. These tax payments become local revenue and are managed by the Regional Government for the progress and prosperity of the people in the local area. Reported from (bapenda.jabarprov.go.id, downloaded on October 23, 2019). Where until now Motor Vehicle Tax (PKB) is still a regional tax which is the biggest contributor to regional revenues in West Java Province. therefore the authors chose to conduct further research on motorized vehicle tax. Motor vehicle tax is part of the regional tax which is included in the type of provincial tax.

The following is the number of motorized vehicle compliance in region I Pajajaran Bandung City:

Figure 1.1 Number of Motorized Vehicle Compliance in Region I Pajajaran, Bandung City

Based on Figure 1.1 above, it can be concluded that the number of motorized vehicles in Region I Pajajaran, Bandung City in 2018 was 621,377, while

motorized vehicles paying taxes were 436,412. then in 2019 the number of motorized vehicles in Region I Pajajaran, Bandung City, was 622,863, while motorized vehicles paying taxes were 458,372. Furthermore, in 2020 there will be 561,047 while motorized vehicles that pay taxes will be 462,446. in 2021 the number of motorized vehicles in Region I of Pajajaran, Bandung City is 554,569, while motorized vehicles paying taxes are 415,325. according to Mr. Jaja as a service officer for Samsat Region I Pajajaran City

of Bandung said "that many taxpayers complain, especially in areas that are domiciled far from the main Samsat because they have to pay for transportation costs". So that this causes taxpayers to be less compliant with Motor Vehicle taxes. From this problem, the government is innovating to provide mobile samsat services to bring services closer to taxpayers who live far from the main Samsat (bapenda.jabarprov.go.id, downloaded on August 14, 2022).

Year	Target	Realization	Percentage (%)
2018	621,377	436,412	70.23%
2019	622,863	458,372	70.35%
2020	561,047	462,446	80.24%
2021	554,569	415,325	74.89%

Table 1.2 Motor vehicle tax revenue in Region I Pajajaran Bandung City Period 2018 – 2021.

Source: BPPD West Java Province (2022)

Empirical data from year to year as shown in table 1.2 above shows that the percentage of Motor Vehicle Tax revenue for Region I Pajajaran, Bandung City has fluctuated. The percentage of Realized Motor Vehicle Tax revenue in 2018 was 70.23%, then in 2019 the percentage of actual revenue was 70.35%, in 2020 the percentage of actual revenue was 80.24%, and finally in 2021 the percentage of realized tax revenue decreased to 74 ,32%.

In 2020 and 2021 there will be an increase due to a program issued by the Governor of West Java Number 970/Kep.377-Bapenda/2021 concerning Basic Exemption and/or Administrative Sanctions in the Form of Fines for Transfer of Motorized Vehicle Names for the Second and Next Delivery, Principal Exemption Fifth Year Motor Vehicle Tax Arrears,

It is hoped that the mobile Samsat will encourage people to pay motorized vehicle taxes. To increase taxpayer compliance in fulfilling their tax obligations, Samsat parties innovate in services, because one of the demands of society to the government is to improve public services. One of the innovations is the Mobile Samsat which is expected to further increase public awareness to pay the Annual Motor Vehicle Tax in a safer, faster, easier manner, while at the same time contributing to increasing regional revenue from motorized vehicle taxes. It is certain that income will continue to increase, as public awareness of paying vehicle taxes increases (Hening Widiatmoko, 2020).

The city of Bandung will be bigger in future development due to the increasing population each year (LKIP-Kota-Bandung-2020). With the increase in population it will increase the mobility of the population in work and activities. to increase tax revenue.

Samsat Pajajaran provides many tax services, one of which is through mobile samsat services. The mobile SAMSAT service is one of the flagship programs of the Bandung City SAMSAT Joint Office. The mobile Samsat provides various services, namely validation of STNK, annual PKB payments, and SWDKLLJ payments. This service aims to increase compliance with motorized vehicle users,

and also to provide convenience for taxpayers who live far from the local SAMSAT Office (Setyani Sri Haryanti, 2019). The existence of Mobile SAMSAT is one of the strategic steps for the City of Bandung in increasing tax compliance. Several previous studies related to this research were conducted by Oktavianingrum (2021) whose research entitled "The Influence of the Implementation of the West Java E-Samsat Online Information System on the Compliance Level of Motor Vehicle Taxpayers (Case Study at the Bandung City Samsat Office I Pajajaran)" stated the magnitude of the influence the West Java E-Samsat online information system on the level of motor vehicle taxpayer compliance from the results of the determination test was 72.6%, while the remaining 27.4% was influenced by other variables outside the study. So it can be concluded that there is a positive and significant influence between the West Java E-Samsat online information system on the level of motor vehicle tax compliance.

This is the background for the author to write a proposal entitled "The Influence of the Implementation of the Motorized Vehicle Tax Collection System (PKB) on Taxpayer Compliance with Mobile SAMSAT Services in Region I Pajajaran, Bandung City".

THE INFLUENCE OF THE MOTOR VEHICLE TAX COLLECTION SYSTEM (PKB) ON TAX COMPLIANCE IN THE CITY OF BANDUNG (CASE STUDY OF MOTORIZED VEHICLE TAXPAYERS IN MOBILE SAMSAT SERVICES REGION I PAJAJARAN CITY OF BANDUNG)
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The problems to be examined based on the background of the problems above can be formulated as follows:

1) How is the Motor Vehicle Tax Collection System (PKB) in the Mobile Samsat Service Region I Pajajaran, Bandung City.

2) How is motor vehicle tax compliance in the Mobile Samsat Service Region I Pajajaran Bandung City.

3) Does the Motor Vehicle Tax (PKB) collection system affect tax compliance in the Mobile Samsat Service Area I Pajajaran Bandung City.

2. LITERATURE REVIEW

2.1 Local tax

Regional taxes based on the Law on Regional Taxes and Regional Levies Number 28 of 2009 are defined as follows Regional taxes are mandatory contributions to regions owed by individuals or entities that are coercive based on law by not receiving compensation directly and used for regional needs for the greatest prosperity of the people.

A local tax must comply with some general principles, so that collection can be carried out efficiently and effectively. From a number of principles commonly used in the field of taxation,

2.2 Tax Collection System

The self-assessment system that applies to the tax collection system in Indonesia aims to provide maximum trust to taxpayers and increase awareness and honesty of taxpayers. The implementation of the Self Assessment System can work well. Factors that can support the successful implementation of the self assessment system (Rahayu, 2017), include:

1) Taxpayers have good tax knowledge.

2) High discipline of taxpayers in fulfilling their tax obligations.

3) There is legal certainty.

4) Simple tax calculation.

5) The implementation of tax payment activities is designed to be easier.

2.3 SAMSAT Joint Office

There are several types of superior SAMSAT services at the SAMSAT Public Service Joint Office, including (bapenda.jabarprov.go.id):

1) SAMSAT drive thru, is a service for validating STNK, PKB Payments, and mandatory contributions to road traffic accident funds (SWDKLLJ) that allow taxpayers to make transactions without having to get off the motorized vehicle they are driving.

2) SAMSAT link, is a service at the SAMSAT Joint Office with an interconnection network system.

3) Mobile SAMSAT is a servicevalidation of STNK, PKB Payments and mandatory contributions to road traffic accident funds (SWDKLLJ) by using motorized vehicles operating from one place to another.

4) Auxiliary SAMSAT, is a permanent service outside the SAMSAT Joint Office building which is a sub-system of the main SAMSAT Joint Office.

5) Delivery service, is a service for validating STNK, PKB Payments, and SWDKLLJ with motorized vehicles that will come to tax subjects and objects based on requests submitted via telephone, cellphone and e-mail communication media.

6) The payment point service is a SAMSAT Joint Office service that is carried out in strategic places.

7) SAMSAT Corner, is a service for validating STNK, PKB and SWDKLLJ Payments in malls, supermarkets and hypermarts.

Samsat Keliling is a service for validating the payment of Motor Vehicle Tax every year which operates from one place to another and has conveniences that cannot be found at the SAMSAT Joint Office. Sari et al., (2021).

2.4 Taxpayer Compliance

Taxpayer compliance is the fulfillment of tax obligations carried out by taxpayers in the context of making contributions for the country's development which is expected to be fulfilled voluntarily (Mukmin & Maemunah, 2019).

Taxpayer compliance occurs when taxpayers fulfill their tax obligations and exercise their rights appropriately and accurately in accordance with applicable tax laws and regulations. A very important problem in tax revenue is the lack of compliance in paying taxes. Tax compliance is a very complex phenomenon viewed from many perspectives. Adhering to a self-assessment system brings the mission and consequences of changing people's attitudes (awareness) to pay taxes voluntarily.

3. RESEARCH METHODS

This study uses a quantitative approach. The method used by the authors in this study is a descriptive and verification method. Literally descriptive research is research that intends to make a description of situations or events. Meanwhile, the verification method, according to Sugiyono (2019), is a research question

that asks between two or more variables. The purpose of this research is to test or verify a theory rather than develop it. So in this study it is necessary to have a theory proposed. The researcher determined this research as a quantitative research because the research to be conducted was to seek the truth whether there was an influence of the motorized vehicle tax collection system (PKB) on tax compliance in SAMSAT services around Region I Pajajaran, Bandung City. The verification analysis method used in this study was to analyze the causal relationship between variables and test the hypotheses in this study systematically. The analytical tool used was regression analysis using SPSS 23.0 software.

The research data was obtained using questionnaire / questionnaire. The population in this study were all PKB taxpayers in Region I Pajajaran, Bandung City. Samplefor research as many as 100 PKB taxpayers in Region I Pajajaran Bandung City using the accidental sampling technique, namely the sampling technique taken randomly. Other primary data in the form of a questionnaire filled out by the respondents will be processed using regression analysis. The regression model is used to assume that there is an influence of the motorized vehicle tax collection system (PKB) on tax compliance in SAMSAT services around

Region I Pajajaran Bandung City. So the general form of the regression analysis equation used in this study is as follows

$$\textit{Model 1: } Y = a1 + bX + e$$

Where:

a = Constant

X =Motor vehicle tax collection system (PKB)

Y = Taxpayer compliance Study

b = Regression coefficient

e =Error term

The following are the hypotheses in this study:

H1: There is an influence of the motorized vehicle tax collection system (PKB) on tax compliance in SAMSAT services around Region I Pajajaran, Bandung City.

4. RESULTS AND DISCUSSION

Based on the descriptive analysis carried out, it was obtained the findings of the percentage score of each variable of the motorized vehicle tax collection system (PKB) and tax compliance in the SAMSAT service around Region I Pajajaran Bandung City.

The next analysis is Regression analysis, this analysis was carried out to determine the effect of the motorized vehicle tax collection system (PKB) on tax compliance in SAMSAT services around Region I Pajajaran Bandung City. A series of regression analysis analysis processes

include testing the assumptions of normality, multicollinearity and heteroscedasticity, analysis of the regression coefficient and the coefficient of determination as well as hypothesis testing.

3.1 Classical Assumption Testing

1. Normality test

By using help*software*SPSS 23 results obtained*Kolmogorov-Smirnov (KS) test*are as follows :

Table 1.3 Kolmogorov Smirnov Test
One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residuals
N		100
Normal Parameters sa,b	Means	.0000000
	std. Deviation	3.90646564
Most Extreme Differences	absolute	079
	Positive	079
	Negative	-.061
Test Statistics		079
asymp. Sig. (2-tailed)		.129c

a. Test distribution is Normal.
b. Calculated from data.
c. Lilliefors Significance Correction.

From the results of the Kolmogorov Smirnov test it can be seen that the significance value of the unstandardized residual has a significance greater than 0.05, thus it can be concluded that the data is normally distributed.

2. Multicollinearity test

This test aims to determine whether the regression model found a correlation between the independent variables. A good regression model should not have a correlation between the independent variables that are not explained by other independent variables. A low TOL value is the same as a high VIF value (because VIF = 1/TOL). The cut off value that is commonly used to indicate the presence of multicollinearity is the TOL value <0.10 or the VIF value > 10 (Ghozali, 2016:95). The multicollinearity test using SPSS 23 in this study can be seen as follows:

Table 1.4 Multicollinearity test
Coefficientsa

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.	Collinearity Statistics	
	B	std. Error	Betas			tolerance	VIF
1 (Constant)	3,021	1,508		2003	048		
X	1220	055	.915	22,379	.000	1,000	1,000

a. Dependent Variable: Y

Based on table 1.4, it can be seen that the Motor Vehicle Tax Collection System variable has a VIF value of 1,000. The VIF value of the independent variable is below the established limit of 10. These results indicate that there is no multicollinearity problem between the independent variables in the model.

3. Heteroscedasticity Test

By using SPSS 23 graphs are obtained*scatter plots*used to detect the presence or absence of symptoms of heteroscedasticity, as follows:
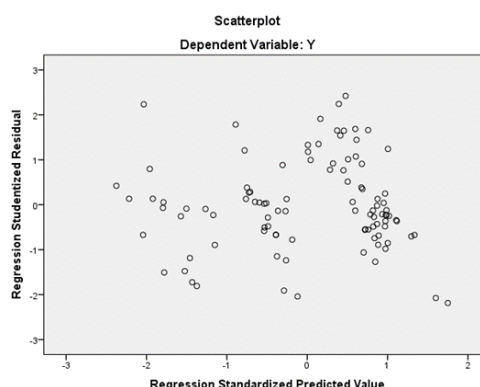

Figure 1.2 Heteroscedasticity Test with

Scatterplot

Source: Data Processing with SPSS 23, 2022

From Figure 4.2 it can be seen that in the model there is no heteroscedasticity because in Figure there is no clear pattern, and the points spread above and below the number 0 on the Y axis. This indicates that in the model, the variance from one residual observation to another the same or constant.

3.2 Regression Coefficient Analysis

The simple linear regression model is used to determine the equation model of the motorized vehicle tax collection system (PKB) on tax compliance in the SAMSAT service around Region I Pajajaran Bandung City. Obtained as follows:

Table 1.5 Regression Coefficient Results (X □ Y)

Model		Unstandardized Coefficients		t	Sig.
		B	std. Error		
1	(Constant)	3,021	1,508	2003	0.048
	Mobile Samsat PKB collection	1.22	0.055	22,379	0.00

Tax Compliance Dependent Variable

Based on table 5. The constant values and regression coefficients can be obtained so that the linear regression equation can be formed as follows:

Y= 3.021 + 1.220X

The equation of the regression analysis presented above can be explained as follows:

a) A constant of 3.021 indicates that if the Motorized Vehicle Tax Collection System (PKB) in the mobile Samsat service is zero (0), then Tax Compliance will be worth 3.021.

b) The regression coefficient for the motorized vehicle tax collection system variable (PKB) (X) is 1,220 which indicates that the effect is unidirectional meaning that every time there is an increase in the Motorized Vehicle Tax Collection System (PKB) in the mobile Samsat

service by one unit, the taxpayer compliance score will increase of 1,220 units.

3.3 Hypothesis testing

The regression coefficient significance test is used to analyze if the researcher intends to know the effect between variables *independent* And *dependent*. The hypothesis that will be proposed and verified is as follows:

"There is a significant influence between the motor vehicle tax collection system (PKB) on tax compliance in SAMSAT services around Region I Pajajaran Bandung City".

Statistical Hypothesis 1

$H_0 : b1 = 0$

Meaning: There is no significant influence between the motorized vehicle tax collection system (PKB) on tax compliance in SAMSAT services around

Region I Pajajaran Bandung City

$.Ha : b1 \neq 0$

Meaning: There is a significant influence between the motor vehicle tax collection system (PKB) on tax compliance in SAMSAT services around Region I Pajajaran, Bandung City.

The significance level α (5%) and the degree of freedom df = n-(k+1) = 100-(1+1) = 98 found the tTable value on the two-party t distribution value of 1.984. Where the decision-making criteria used are tcount $\geq$ 1.984 and a significance value of less than 0.05, then $H0$ is rejected and accepted in other cases. The regression coefficient significance test in this study used SPSS 23 as shown in the table below.

Table 6. Hypothesis Test Results (X $\Box$ Y1)

Model	Unstandardized Coefficients		t	Sig.
	B	std. Error		
(Constant)	3,021	1,508	2003	0.048
1 Implementation of Mobile Samsat PKB Collection	1.22	0.055	22,379	0.00

a. Dependent Variable: Taxpayer Compliance

On the hypothesis regarding the effect of the motorized vehicle tax collection system (PKB) on tax compliance in SAMSAT services around Region I Pajajaran Bandung City. it was found that the tcount value was 22.379 with a ttable of 1.984 so that the tcount > ttable was 22.379 > 1.984 and it was known that sig. (0.00) < 0.05 so H0 is rejected which means that there is an influence between the motorized vehicle tax collection system (PKB) on tax compliance in SAMSAT services around Region I Pajajaran Bandung City, with a positive direction indicating that the better the tax collection system motorized vehicles (PKB) in mobile SAMSAT services implemented in the city of Bandung will have an impact on higher PKB taxpayer compliance and vice versa scoldn The poor motorized vehicle tax collection system (PKB) in the mobile SAMSAT service implemented in the city of Bandung will have an impact on PKB taxpayer compliance which is also getting lower.

3.4 Analysis of the Coefficient of Determination

The coefficient of determination is used to see the percentage of influence exerted by the motorized vehicle tax collection system (PKB) on tax compliance in the SAMSAT service around Region I Pajajaran, Bandung City.

By using the IBM SPSS 23 program, it is obtained:

Table 7. Results of the Coefficient of Determination (X □ Y1) Summary modelb

Model	R	R Square	Adjusted R Square
1	.915a	.836	.835

a. Predictors: (Constant), Mobile Samsat PKB Collection
b. Dependent Variable: Taxpayer Compliance

Based on Table 6. an R-Square value of 0.836 is obtained. These results indicate that 83.6% of the Taxpayer Compliance variable can be influenced by the Motor Vehicle Tax Collection System (PKB) variable in the mobile Samsat service. While the remaining 16.4% is influenced by other variables that are not observed.

4. DISCUSSION

Based on Presidential Regulation number 5 of 2015 concerning the Implementation of a One-Stop Single Administration System for Motorized Vehicles, the One-Stop Single Administration System (SAMSAT) is defined as a series of activities in the implementation of Motorized Vehicle Registration and Identification (Regiden Ranmor), payment of Motor Vehicle Tax (PKB), Customs Transfer of Motorized Vehicle Names (BBNKB), and payment of Compulsory Traffic Accident Fund Contributions (SWDKLLJ) and Road Transportation in an integrated and coordinated manner in the Samsat joint office. Meanwhile, taxpayer compliance is the fulfillment of tax obligations carried out by taxpayers in the context of giving contributions development of the country which is expected to be fulfilled voluntarily (Mukmin & Maemunah, 2019). Taxpayer compliance occurs when taxpayers fulfill their tax obligations and exercise their rights appropriately and accurately in accordance with applicable tax laws and regulations.Based on the descriptive analysis, it can be seen that the Motorized Vehicle Tax Collection System (PKB) for Mobile Samsat Services in the City of Bandung is 3064 with an ideal score of 4500 and an average value of 3,404 including the good category. While Tax Compliance is 4021 with an ideal score of 6000 and an average of 3.351 which is in the sufficient category.

This study gives the result that the Motorized Vehicle Tax Collection System (PKB) has a significant influence on tax compliance in SAMSAT services around Region I Pajajaran, Bandung City. The influence of the motor vehicle tax collection system (PKB) variable on mobile samsat services is 0.836 (83.6%) and the remaining 16.4% is influenced by other variables not observed in this study.

This research is in line with research that has been conducted by Oktavianingrum (2021) where there is an influence from the influence of the West Java E-Samsat online information system on the level of motor vehicle tax compliance.

5. CONCLUSIONS

Based on the results of data analysis and discussion that has been explained previously regarding the effect of the motorized vehicle tax collection system (PKB) on tax compliance in SAMSAT services around Region I Pajajaran Bandung City, the following conclusions are obtained:

1) Overall, respondents' responses regarding the Motorized Vehicle Tax Collection System (PKB) were 3,064 with an ideal score of 4,500 and an average score of 3,404, including in the good category.

2) Overall, respondents' responses regarding Tax Compliance with SAMSAT Services around Region I Pajajaran Bandung City obtained an actual total score of Taxpayer Compliance of 4021 with an ideal score of 6000 and an average of 3.351 including the sufficient category which indicates that Taxpayer Compliance in Region IPajajaran Bandung City is still in

the sufficient category and needs to be improved again.

3) There is a positive and significant influence between the variables of the Motorized Vehicle Tax Collection System (PKB) on tax compliance in SAMSAT services around Region I Pajajaran, Bandung City. The influence of the motor vehicle tax collection system (PKB) variable on mobile Samsat services is 83.6% and the remaining 16.4% is influenced by other variables not observed in this study.

Based on the conclusions that have been presented, the suggestions that can be submitted to benefit all interested parties are,

1) It is better for mobile SAMSAT officers to be able to improve the motor vehicle tax collection system, especially so that they can make taxpayers provide as-is data related to tax reporting in Region I Pajajaran, Bandung City.

2) Taxpayers should have high discipline and compliance with applicable tax regulations.

3) The next researchers are expected to add independent variables and add research samples to prove again the variables in this study and are expected to be able to add other,

broader research objects to strengthen the research results.

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