

Analysis of Service Quality, Payment Procedures and Tax Sanctions on Increasing Motor Vehicle Taxpayer Compliance

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ABSTRACT

The aim of this research is to analyze Service Quality, Payment Procedures and Tax Sanctions on Taxpayer Compliance at UPT SAMSAT Medan Utara. The data source for this research uses primary data obtained by conducting a questionnaire and given to respondents. The data analysis method in this research uses multiple regression analysis with testing tools using SPSS version 24 software. The population used in this research is two-wheeled motor vehicle taxpayers registered with the North Medan Samsat UPT. The sample taken in this research was 100 respondents using the accidental sampling method. Research stages include descriptive statistics, Validity and Reliability Test, Classical Assumption Test, Multiple Linear Regression Analysis and Hypothesis Testing. The results of hypothesis testing show that the variables of service quality, payment procedures and tax sanctions have a partial and significant effect on taxpayer compliance.

Keywords: Service Quality, Payment Procedures, Tax Sanctions, Taxpayer Compliance

INTRODUCTION

Later this year, the Covid-19 pandemic has had a significant impact on all levels of society starting from health, social and not least the country's economy, namely the State Revenue and Expenditure Budget (APBN). According to (Ministry of Finance, nd) In the midst of the Covid-19 pandemic, the state budget is currently experiencing a widening deficit because state revenues are being drained very deeply while state spending continues to grow significantly. One effort to increase revenue is in the tax sector. Tax is the contribution of the people, whether individuals or bodies, to the state without direct reciprocity and its use to finance state expenditure needs.

According to expert opinion, Prof. Dr. Rochmat Soemitro, SH (Mardiasmo, 2011) "Taxes are people's contributions to the state treasury based on law (which can be

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enforced) without receiving reciprocal services (counterperformance) which can be directly demonstrated and which are used to pay public expenses."

Taxation in Indonesia is not only state taxes but there are also regional taxes. The definition of regional tax in (UU Number 28 of 2009, 2009) concerning Regional Taxes and Regional Retributions (PDRD) is a mandatory contribution to the Region that is owed by an individual or body which is coercive in nature based on the Law, with no direct compensation and use. for regional needs for the greatest prosperity of the people. The state gives regional governments the right of authority to collect their own regional taxes and be responsible for regional development and financing originating from regional revenues. The economic growth of a region will reflect the region's own tax revenues. It can be denied that this will also have an impact on the ability of the public as taxpayers to pay their taxes. In order to realize this, it is hoped that taxpayers will have awareness and compliance in paying their taxes. The more taxes a region receives, the better regional economic growth will be.

Based on the collection, regional taxes are divided into two types, namely Provincial Taxes, for example motor vehicle tax (PKB), and others, while Regency/City taxes are for example hotel taxes, restaurant taxes, and others. Motor vehicle tax is a tax imposed on ownership and/or control of motor vehicles. In this case, the authority to collect motor vehicle tax is SAMSAT (United Administration System Under One Roof) as one of the government agencies in the field of public services.

Based on what happens in the field, UPT SAMSAT Medan Utara has provided the best service to the community including ratifying vehicle registration certificates (STNK) every year, Motor Vehicle Tax (PKB), Motor Vehicle Title Transfer Fee (BBNKB) and Mandatory Traffic Accident Fund Contributions (SWDKLLJ), vehicle blocking, identity change, and STNK extension every 5 years. This service is also carried out with the ESAMSAT, SAMSAT Gerai, Corner, Drive True and Mobile Bus service programs. These service activities are intended to make it easier for the community to manage them, so it can be said that the agency has carried out its duties in providing priority services to the community. North Medan SAMSAT services have made things easier for taxpayers in the hope of reducing the scope for "brokers" who can actually make things difficult for taxpayers. Taxes resulting in high costs.

In an effort to reduce the space for "brokers" to operate in the North Medan SAMSAT environment, more action and effort is needed, not only through banners or posters but by implementing firm sanctions against brokers who are still around North Medan SAMSAT.

The following is data on two-wheeled motor vehicle tax arrears at the North Medan Samsat UPT.

Table 1. Two-Wheeled Motor Vehicle

		TNKB	TIME APPLY				TOTAL	
TWO WHEEL								
2017	2018	BLACK	75,429	120,617	47,491	138,579	59,935	442,051
2019	2020	YELLOW	828	427	297	174	198	1924
2021								
MOTORCYCLE								
		RED	427	811	1,270	789	559	3,856
		TOTAL	76,684	121,855	49,058	139,542	60,692	447,831

Source: North Medan UPT Samsat data

There is still taxpayer non-compliance in paying vehicle tax, especially two-wheeled vehicles. So many two-wheeled vehicles are only used in the area around the taxpayer's house or even two-wheeled vehicles that don't pay tax are used to travel to city areas, so there are quite a few reasons for the police to issue tickets for not paying tax. Where the number of registered two-wheeled vehicle units should increase, the amount of compliance in paying two-wheeled vehicle tax should also increase.

This research aims to conduct an analysis of several aspects related to two-wheeled motorized vehicle tax services at SAMSAT, North Medan. First, the research will focus on analyzing the quality of service provided by SAMSAT North Medan to two-wheeled vehicle owners. Furthermore, this research also aims to analyze the two-wheeled motor vehicle tax payment procedure at SAMSAT Medan Utara, with the aim of evaluating the efficiency and ease of the process. In addition, this research will examine the tax sanctions implemented by SAMSAT Medan Utara, with a focus on understanding and evaluating the implementation of these sanctions. By analyzing these aspects, this research is expected to provide a comprehensive understanding of service quality, payment procedures and tax sanctions at SAMSAT Medan Utara related to two-wheeled motor vehicle taxes.

It is hoped that this research will be useful in increasing the insight of readers and future researchers, especially regarding motor vehicle tax (PKB), as well as the influence of service quality, tax payment procedures and tax sanctions in order to increase two-wheeled taxpayer compliance. As well as understanding North Medan SAMSAT services.

RESEARCH METHOD

The object of this research is motor vehicle taxpayer compliance registered at the North Medan Samsat Office. The research location is at the North Medan SAMSAT Office, which is located at Jl. Putri Hijau No.14, Kesawan, Kec. Medan Baru, Medan City, North Sumatra 20231.

The research plan and stages consist of several steps. The preparation stage involves requesting a research permit from the faculty, determining a sample of 100 taxpayers, and preparing test equipment in the form of a questionnaire. The implementation stage includes collecting data for 2 months by approaching the taxpayer's house, asking for approval to fill out the questionnaire, and accompanying the taxpayer in filling out the questionnaire. The data processing stage will use documents related to Service Quality, Payment Procedures, and Tax Sanctions for Taxpayer Compliance.

Research data comes from primary data and secondary data. Primary data was obtained through questionnaires, while secondary data came from documents related to the realization of motor vehicle tax achievements which can be obtained directly at the North Medan SAMSAT office. The type of research carried out is quantitative descriptive research.

The research population includes all two-wheeled motorized vehicle taxpayers registered with the North Medan Samsat for the 2017-2021 period. The research sample of 100 taxpayers was selected using the accidental sampling method.

The data collection method uses a questionnaire, and data analysis will involve descriptive statistics, data quality testing (validity and reliability), classical assumption testing (normality, multicollinearity, and heteroscedasticity), multiple regression analysis, and hypothesis testing (simultaneous test, partial test, coefficient of determination).

The research dependent variable is taxpayer compliance, while the independent variables involve service quality, payment procedures and tax sanctions. Service quality is measured as a comparison between the service perceived by consumers and what is

expected. Payment procedures include payment processes and procedures, while tax sanctions refer to measures applied to taxpayers who do not comply with their tax obligations.

Descriptive statistical analysis methods, data quality testing, classical assumption testing, multiple regression analysis, and hypothesis testing will be used to obtain research results.

RESULTS AND DISCUSSION

A. Analysis Descriptive statistics

Descriptive Statistics is analysis related to the collection, processing and presentation of research data which provides a picture, description and information about how an event occurred, whether in terms of who/what, when, where, how and how much without intending to draw conclusions.

Following is statistics descriptive in study this:

Table 2. Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Quality Service (X1)	100	21	35	29.18	3,477
Procedure Payment (X2)	100	15	30	19.01	2,312
Penalty Taxation (X3)	100	18	35	29.69	3,648
Obedience Must Tax (Y)	100	10	20	15.09	1,718
Valid N (listwise)	100				

Source: Data SPSS 24

B. Data Quality Test 1. Validity test

The Validity Test aims to determine the validity or suitability of the statement items in the questionnaire that researchers use in measuring and obtaining data can be used as an accurate data collection tool. Question items that are declared valid will have a correlation with the total score.

The basis for taking a Validity Test is to carry out a significance test by comparing the calculated r with the r table, where r table = 0.165 Taking test validity namely: 1) Compare rcalculated value with rtable a) If the rcount value > rtable = Valid

b) If rcalculated value < rtable = Invalid

2) See mark significance (Sig.)

a) If Significance value < 0.05 = Valid

b) If Significance value > 0.05 = Invalid _

a. Analysis Validity on Variable Quality Service (X1)

Table 3. Analysis Validity

No	Statement	r count	r table	Information
1	I know that Facilities on The SAMSAT office is adequate.	0,580	0.165	Valid
2	SAMSAT Office officers behave kindly and towards You as Must Tax.	0.760	0.165	Valid
3	Office Officers provide information that clear to as a Taxpayer.	0.456	0.165	Valid

4	SAMSAT Office officers are able to resolve complaint with fast.	0.804	0.165	Valid
5	I can easily get counseling or guidance officer SAMSAT Office.	0.807	0.165	Valid
6	I know that in providing services, officers get dressed in accordance Under the condition at the SAMSAT Office.	0.454	0.165	Valid
7	I feel comfortable with the facilities at the office SAMSAT.	0.735	0.165	Valid

Source: Data from Results SPSS 24

Based on the results of research questionnaire data processing in the validity test output table using SPSS 24, it explains that each item of the Service Quality question (X1) received the smallest value of $r_{count} = 0.454$, while the r_{table} for $N = 100$ was 0.165 . This means that the r_{count} value is $0.454 > r_{table} 0.165$, and the sig value. (2-tailed) $0.000 < 0.05$. Therefore, the author can make decisions on the analysis above shows that there is a correlation or the relationship between each item in the service quality questionnaire to I obey must tax, so that can said that every item question questionnaire on Service Quality (X1) is Valid. **b. Validity Analysis of Payment Procedure Variables (X2)**

Table 4. Validity Analysis

No	Statement	r count	r table	Information
1	I did the procedure payment in accordance provision.	0.401	0.165	Valid
2	Payment procedure on SAMSAT Office can be implemented easily to understand by I as Must Tax.	0.607	0.165	Valid
3	Payment procedure on Office SAMSAT difficult incomprehensible and complicated.	0.667	0.165	Valid
4	I once felt frustrated with the complicated payment process at the SAMSAT Office.	0.649	0.165	Valid
5	I once used the services of a broker in the tax payment process Vehicle Motorized Wheel Two on SAMSAT Office.	0.435	0.165	Valid
6	I have never used the services of brokers in the payment process tax on Office SAMSAT.	0.592	0.165	Valid

Source: Data from results SPSS 24

Based on the results of research questionnaire data processing in the validity test output table using SPSS 24, it explains that each item of the Payment Procedure question (X2) received the smallest value of $r_{count} = 0.401$, while the r_{table} for $N = 100$ was 0.195 . This means that the r_{count} value is $0.401 > r_{table} 0.195$, and the largest sig value. (2-tailed) $0.000 < 0.05$. Therefore, the author made a decision in the analysis above that there is a correlation or relationship between each item in the payment procedure questionnaire and the Payment Procedure, so that it can said that every item question questionnaire on Procedure Payment (X2) is Valid.

c. Analysis of Tax Sanctions Variables (X3)

Table 5. Tax Sanctions Variables

No	Statement	r count	r table	Information
1	Sanctions are very necessary to create discipline 0.727 in the obligation to pay Two-Wheeled Motor Vehicle Tax.	0.165		Valid
2	You are aware of the existence of two-wheeled motorized vehicle tax sanctions.	0.682	0.165	Valid
3	You are aware that there is an increased administrative sanction in the form of a 25% fine every month imposed on violators rule Tax Vehicle Motorized Wheel Two.	0.683	0.165	Valid
4	You are aware that there are administrative sanctions in the form of: addition flower 2% per month is charged to violators rule Tax Vehicle Motorized Wheel Two.	0.795	0.165	Valid
5	The imposition of tax sanctions is one means of educating Taxpayers of Two-Wheeled Motorized Vehicles.	0.553	0.165	Valid
6	The imposition of sanctions must be implemented strictly to must tax Which violate without tolerance.	0.675	0.165	Valid
7	Penalty Which given to must tax must be in accordance with late payments.	0.606	0.165	Valid

Source: Data from results SPSS 24

Based on the results of research questionnaire data processing in the validity test output table using SPSS 24, it explains that each Tax Sanctions question item (X3) received the smallest value of rcount = 0.553, while the rtable for N = 100 was 0.195. This means that the rcount value is 0.553 > rtable 0.195, and the largest sig value. (2-tailed) 0.00 < 0.05. Therefore the author can make decisions in the analysis above that there is a correlation or relationship between each questionnaire question item penalty taxation to Penalty Taxation, so that it can said that every item question questionnaire on Tax Sanctions (X3) is Valid.

d. Taxpayer Compliance Variable Analysis (Y)

Table 6. Taxpayer Compliance

No	Statement	r count	r table	Information
1	I always fulfill my obligation to pay vehicle tax Motorized Wheel Two.	0.639	0.165	Valid
2	I often pay wheeled motor vehicle tax Two with appropriate time.	0.759	0.165	Valid
3	I always complete the vehicle tax payment requirements Motorized Wheel Two in accordance with provision.	0.525	0.165	Valid
4	I often forget the due date for vehicle tax payments Motorized Wheel Two.	0.753	0.165	Valid

Source: Data from results SPSS 24

Based on the results of research questionnaire data processing in the validity test output table using SPSS 24, it explains that each Taxpayer Compliance question item (Y) received the smallest value of $r_{count} = 0.525$, while the r_{table} for $N = 100$ was 0.195 . This means that the r_{count} value is $0.525 > r_{table} 0.195$, and the sig value. (2-tailed) $0.000 < 0.05$. Therefore, the author can make a decision in the analysis above that there is a correlation or relationship between each item of the tax sanctions questionnaire question and Taxpayer Compliance (Y), so it can be said that each questionnaire question item on Taxpayer Compliance (Y) is valid.

2. Reliability Test

Reliability testing is a measurement or testing process level reliability data questionnaire is Already has consistency if measurements or tests are carried out repeatedly.

The basis for taking the Cronbatch Alpha Reliability Test according to Wiratna Sujenweni (2014). The questionnaire is said to be Reliable if the Cronbatch Alpha value is > 0.6

Table 7. Cronbatch Alpha Reliability Test
Reliability Statistics

	N of Items
Cronbach's Alpha	.819 24

Source: Data SPSS 24

Based on results processing data questionnaire study Reliability test output using SPSS 24, in Table 7 reliability statistics explains the Cronbach's Alpha value of 0.819 . Meanwhile, a standard questionnaire is said to be reliable if it has a Cronbach alpha value > 0.6 . Therefore, with $N = 24$ questionnaire questions, Cronbatch alpha in the calculation table is $0.819 > 0.6$. So the author draws the conclusion that the questionnaire in this research is reliable, meaning that it has consistency if tested repeatedly and can be said to be reliable.

C. Classical Assumption Testing 1. Normality test

The normality test is a data test carried out with the aim of assessing whether the distribution of data on a variable will have a normal residual value or not. To test whether the residuals are normal or not, use the Kolmogrov Smirnov normality test tool which is part of the classical assumption test. A good regression model has residual values that are normally distributed. Base decision- making:

- If the significance value is > 0.05 , it means the residual value is normally distributed.
- If mark significance < 0.05 , It means mark residuals not normally distributed.

Table 8. One-Sample Kolmogorov-Smirnov Test Unstandardized Residuals

N		100
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	2.27732636

Most Extreme Differences	Absolute	.104
Positive		.099
Negative		-.104
Test Statistic		.104
Asymp. Sig. (2-tailed)		.009 ^c

- a. Test distribution is Normal.
- b. Calculated from data.
- c. Lilliefors Significance Corrections. Source: SPSS 24 data

Based on results test normality kolmogrov-smirnov on Table 7 above explains the probability or Asymp values. Sig. (2-tailed) 0.009 > 0.05. So the author can draw the conclusion that the residual values for the 4 variables tested in this study have a normal distribution.

Approach Chart Histograms

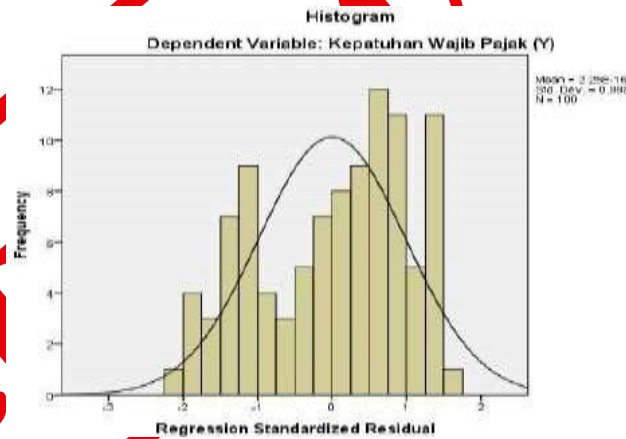


Figure 1. Histogram Results

In Figure 1 the histogram results above show that the image forms a mountainlike pattern indicating that the residuals in the study have a Normal distribution.

Approach Normal PP Plots

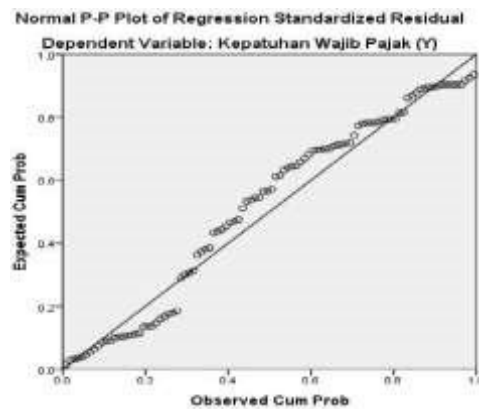


Figure 2. Diagonal Line

Based on Figure 2 above, it is clear that the dots follow a diagonal line, so it can be said that the residuals in this study are normally distributed.

2. Multicollinearity Test

Multicollinearity test is applied to analyze multiple regression consisting of two or three independent variables. The multicollinearity test aims to test whether there is a correlation between the independent variables. If correlation occurs, the variables are said to be non-orthogonal, where the independent variable has a correlation value between independent variables equal to zero.

Data testing is useful for detecting the presence or absence of multicollinearity by looking at the magnitude of the VIF (variance inflation factor) value:

- a. If $VIF < 10$ and Tolerance Value above > 0.1 then multicollinearity does not occur.
- b. If $VIF > 10$ and Tolerance Value above < 0.1 then multicollinearity occurs.

Table 9. Multicollinearity Results Coefficients ^a

Collinearity Statistics		Model	Tolerance	VIF
1	(Constant)			
	Quality Service (X1)	,808	1,237	
	Procedure Payment (X2)	,763	1,311	
	Penalty Taxation (X3)	,792	1,262	

a. Dependent Variables: Obedience Must Tax

Source: Data from results SPSS 24

Based on Table 9 above shows that the service quality variable (X1) has a VIF value of $1.237 < 10$ and a tolerance value of $0.808 > 0.1$, then the payment procedure variable (X2) has a VIF value of $1.311 < 10$ and a tolerance value of $0.763 > 0.1$ then the tax sanctions variable (X3) has a VIF value of $1.262 < 10$ and a tolerance value of $0.792 > 0.1$. So the author can draw the conclusion that in this research there was no multicollinearity.

3. Heteroscedasticity Test

The Heteroscedasticity Test aims to determine whether the regression model has unequal variance (variation) from the residual value of one observation to another. If the variance from the residual value of one observation to another is constant, it is called homoscedasticity, but if the variance from the residual value of one observation to another is different, it is called heteroscedasticity. A good regression model should not have symptoms of heteroscedasticity. In this study, to test whether there are symptoms of heteroscedasticity in the regression model, we use the Scatterplot test.

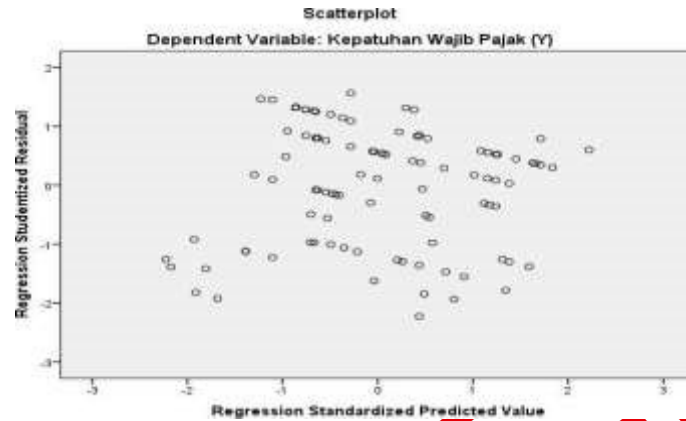


Figure 3. Spread Randomly and Irregularly

Figure 3 shows that the points spread randomly and irregularly above or below the number 0 on the Y axis, so you can concluded for the regression model, namely service quality (X1), payment procedures (X2) and tax sanctions (X3) on taxpayer compliance. There are no Heteroscedasticity Symptoms or Problems.

D. Multiple Regression Analysis

Analysis Regression Multiple aim for now there is whether or not the influence of the independent variable (X) has on the dependent variable (Y).

Table 10. Analysis Regression

Coefficients ^a				
Model		Unstandardized Coefficients		Standardized Coefficients
		B	Std. Error	Beta
1	(Constant)	7,392	2,704	
	Quality Service (X1)	,076	,074	.108
	Payment Procedure (X2)	,182	,087	,229
	Penalty Taxation (X3)	,091	,086	.113

a. Dependent Variables: Obedience Must Tax (Y) Source: Data from SPSS 24 results

**Multiple regression equation: $Y = a + b1.x1 + b2.x2 + b3.x3 + e$
 $= 7.392 + 0.076 + 0.182 + 0.091 + e$ Note:**

Y = Obedience must tax x1 = Service Quality x2 = Payment Procedure x3 = Tax Sanctions e = Variable bully

Based on the multiple linear regression equation above, the author can explain as follows:

1. The constant (a) of 7.392 is a situation when the taxpayer compliance variable has not been influenced by other variables, namely the service quality variable (X1), payment procedures (X2) and Tax Sanctions (X3). If the independent variable does not exist, the taxpayer compliance variable will not change.
2. b1 (regression coefficient value
3. b2 (regression coefficient value payment procedures, taxpayer compliance will increase by 0.182.
4. b3 (regression coefficient value tax sanctions, taxpayer compliance will increase

by 0.091.

E. Hypothesis testing 1. Test Partial (Test t)

The t test aims to determine whether there is an influence or not in a way Partial (independent) which given the independent variable (X) to the dependent variable (Y). In partial testing (t test) a t table is first required in the testing process. Criteria testing as following:

$H_0 : b_1 = b_2 = b_3 = 0$, meaning that there is no partial influence of the independent variable (X) on the dependent variable (Y).

$H_1 : b_1 \neq b_2 \neq b_3 \neq 0$, meaning that there is a partial influence of the independent variable (X) on the dependent variable (Y).

Base decision- making:

a. If mark Significance < 0.05 and mark t count > t table = This means that there is an influence of variable X on variable Y.

b. If mark Significance > 0.05 And mark t count < t table = This means that there is no influence of variable X on variable Y

Calculation:

t table = t (a/2 ; nk- 1) Note: a

= 0.05 n = number of

respondents k = amount

variable independent **Solution:**

t table = t (a/2 ; nk- 1) =

t (0.05/2; 100-3- 1)

= t (0.025; 96)

= 1,985

The following are the results of the Partial Test (t Test) as follows following:

a. Influence Quality Service (X1) To Taxpayer Compliance (Y)

Table 11. Coefficients ^a

Model	Unstandardized Coefficients		Standardized Coefficients Beta	t	Sig.
	B	Std. Error			
1 (Constant)	11.920	2.021		5.899	.000
Kualitas (X1) Pelayanan	.165	.069	.236	2.402	.018

a. Dependent Variables: Obedience Must Tax (Y) Source: SPSS 24 data

Based on the results of the t test (partial), it is known that the results of the significance of Service Quality on Two-wheeled Taxpayer Compliance have a sign value of 0.018 < 0.05 and a calculated t value of 2,402 > 1.985 t table. So it can be concluded that Ho1 is rejected and Ha1 is accepted, which means that Service Quality (X1) partially has a significant effect on taxpayer compliance (Y). **b.** Effect of Payment Procedures (X2) on Taxpayer Compliance (Y)

Table 12. Coefficients ^a

Unstandardized Coefficients		Stand arized
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		B	Std. Error	Coefficients Beta	t	Sig.
1	(Constant)	10.637	1.858		5.725	.000
	Prosedur Pembayaran (X2)	.252	.076	.317	3.310	.001

a. Dependent Variables: Obedience Must Tax (Y)
Source: SPSS 24 data

Based on the results of the t test (partial), it is known that the results of the significance of Payment Procedures on Two-wheeled Taxpayer Compliance have a sign value of $0.001 < 0.05$ and a calculated t value of $3.310 > 1.985$ t table. So it can be concluded that H_{o2} is rejected and H_{a2} is accepted, which means that the Payment Procedure (X2) partially has a significant effect on taxpayer compliance (Y).

c. The Effect of Tax Sanctions (X3) on Taxpayer Compliance (Y)

Table 13. Coefficients^a

Unstandardized Coefficients		Standardized Coefficients		t	Sig.
Model	B	Std. Error	Beta		
1	(Constant)	10.845	2.378	4.560	.000
	Sanksi Perpajakan (X3)	.195	.078	2.491	.014

a. Dependent Variables: Obedience Must Tax (Y) Source: SPSS 24 data

Based on the results of the t test (partial), it is known that the results of the significance of Tax Sanctions on Two-wheel Taxpayer Compliance have a sign value of $0.014 < 0.05$ and H_{a3} is accepted, which means that Tax Sanctions partially have a significant effect on taxpayer compliance (Y). and the calculated t value is $2.491 > 1,985$ t table. So it can be concluded that H_{o3} is rejected.

2. Simultaneous Test (F Test) a. Test F

The F test aims to determine whether or not there is a simultaneous (together) influence given by the independent variable (X) on the related variable (Y). Before carrying out simultaneous tests (F test), first find out the f table. Base decision- making:

1. If the significance value < 0.05 and the calculated F value $> F$ table = H_0 is accepted or there is an influence of variable X on variable Y.
2. If the significance value is > 0.05 and the calculated t value $< t$ table = H_0 is rejected or there is no influence of variable X on variable Y.

Calculation:

F table = F (k; n- k) Note:

$\alpha = 0.05$ n = number of respondents

k = amount variable independent Confidence level 95% $\alpha = 0.05$

Completion:

$$\begin{aligned}
 F \text{ table} &= F(k; n - k) \\
 &= F(3; 100 - 3) \\
 &= F(3; 97) \\
 &= 2.70
 \end{aligned}$$

Following results testing Test Simultaneous (Test F) as following:

Table 14. Results Test Simultaneous (F) ANOVA ^a

	Sum of Model Squares	Df	Mean Square	F	Sig.
1	Regression 73,805	3	24,602	4,600	.005 ^b
	Residual 513,435	96	5,348		
	Total 587,240	99			

a. Dependent Variables: Obedience Must Tax (Y)

b. Predictors: (Constant), Penalty Taxation (X3), Quality Service (X1), Payment Procedure (X2)

Source: Data SPSS 24

The Influence of Service Quality, Payment Procedures and Tax Sanctions on Taxpayer Compliance:

Based on table 14, the F test results show the value Significance Sig. = 0.005 < 0.05 And F value count 4,600 > 2.70 so it can be concluded that Ho4 is rejected and Ha4 is accepted, which means that the variables Service Quality (X1), Payment Procedures (X2) and Tax Sanctions (X3) simultaneously have a significant effect on Taxpayer Compliance (Y).

F. Coefficient Determination (R²)

The coefficient of determination functions to find out what percentage of influence variable X simultaneously has on the dependent variable (Y).

Table 15. Results Coefficient Determination (R²) Model Summary ^b

Model	R	R Square	Adjusted Square	R Std. Error of the Estimate
1	.355 ^a	.126	.098	2,313

1. Predictors: (Constant), Tax Sanctions (X3), Service Quality (X1), Payment Procedures (X2)

2. Dependent Variables: Obedience Must Tax (Y) Source: Data from the results SPSS 24

Based on table 15, it shows that the R Square value = 0.126 or 12.6% which shows that there is a simultaneous influence between variables X1, X2 and X3 on variable Y of 12.6% and the remaining 87.4% is influenced by other variables.

B. Discussion

A. The Influence of Service Quality on Taxpayer Compliance in Paying Taxes on Motor Vehicles, Especially Two Wheels.

Quality Service influential significant in a way Partial towards taxpayer compliance. As proof, it can be seen from the results of the partial test of the service quality variable which has a sign value. 0.018 < 0.05 and calculated t value 2,402 > 1.985 t table

This research is in line with previous research conducted by Nurhamida Hasibuan (2018) where the results of the research showed that the variables of

work discipline and mobile samsat service quality on taxpayer compliance of two-wheeled motorized vehicles in the southern field samsat had a partial effect on taxpayer compliance. Offered to taxpayers is of good quality because the Samsat office officers behave kindly and politely towards taxpayers.

B. The Influence of Payment Procedures on Taxpayer Compliance in Paying Taxes on Motor Vehicles, Especially Two Wheels.

Payment procedure influential partially significant for taxpayer compliance, especially two-wheelers. As proof, you can see through the partial test results of the payment procedure variable which has a sign value of $0.001 < 0.05$ and a calculated t value of $3.310 > 1.985$ t table.

This research is in line with previous research conducted by Aswandi (2020) where the research results show that the variable in how to pay motor vehicle tax or black plate in the regional revenue management agency of West Nusa Tenggara province (case study in the city of Mataran) had a partial effect on taxpayer compliance.

Processor of payments given to taxpayers has the nature of ease of payment in accordance with applicable regulations.

C. The Effect of Tax Sanctions on Taxpayer Compliance in Paying Taxes on Motor Vehicles, Especially Two Wheels.

Tax sanctions partially have a significant effect on taxpayer compliance, especially for two-wheelers. As proof, it can be seen through the results of the partial test of the tax sanctions variable which has a sign value of $0.014 < 0.05$ and a calculated t value of $2.491 > 1.985$ t table.

This research is in line with previous research conducted by Eka Putri Cahyanti, et al (2019) where the results of the research show that the variables of service quality awareness, moral obligations, tax knowledge and perception of tax sanctions affect motor vehicle tax payment compliance in Ponorogo Regency.

Penalty Taxation which given to must tax give effect deterrent for violators Which No discipline in do motor vehicle tax obligations.

D. The Influence of Service Quality, Payment Procedures and Tax Sanctions on Taxpayer Compliance in Paying Two-Wheeled Motorized Vehicle Taxes, Especially Two-Wheeled Vehicles.

Based on the research results, taxpayer compliance is influenced jointly by the quality of service, payment procedures and tax sanctions. These three independent variables in influencing taxpayer compliance has a contribution amounting to 12.6%. This research is in line with previous research conducted by goddess Muharromah Wulandari, et al (2017) Where results research shows that the influence of service quality, tax sanctions, ease of payment, and field raids on taxpayer compliance in paying taxes on two-wheeled motorized vehicles (case study on Samsat Klaten joint office is influential partially towards taxpayer compliance.

The quality of service, payment procedures and tax sanctions given to taxpayers are very satisfactory so that taxpayers always fulfill their motor vehicle tax obligations on time.

CONCLUSION

The quality of service regarding taxpayer compliance partially has a significant and positive influence on taxpayer compliance for two-wheeled motorized vehicles at UPT SAMSAT Medan Utara.

Payment procedures for partial taxpayer compliance have a significant and positive influence on taxpayer compliance for two-wheeled motorized vehicles at UPT SAMSAT Medan Utara.

Tax sanctions on taxpayer compliance partially have a significant and positive influence on taxpayer compliance for two-wheeled motorized vehicles at UPT SAMSAT Medan Utara.

Service quality, payment procedures and tax sanctions simultaneously have a significant and positive influence on taxpayer compliance for two-wheeled motorized vehicles at UPT SAMSAT Medan Utara.

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