THE EFFECT OF MOTOR VEHICLE TAXPAYER KNOWLEDGE, TAX PAYMENT SYSTEM (E-SAMSAT) AND TAXPAYER AWARENESS ON MOTOR VEHICLE TAXPAYER COMPLIANCE IN THE CITY OF BANDUNG

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ABSTRACT

This study aims to find out how the Effect of Tax Knowledge, Tax Sanctions and Taxpayer Awareness on Taxpayer Compliance in Paying Land and Building Taxes in Cimaung District, Bandung Regency. The method in this study is a quantitative method through a descriptive and verification approach. The population in this study were registered taxpayers in Cimaung District, Bandung Regency, amounting to 29,090 registered SPPT and using a random sample of 100 respondents obtained using the slovin formula. Data analysis in this study used descriptive analysis, classical assumption test, multiple linear regression test, correlation coefficient test, coefficient of determination test and hypothesis testing either partially (t test) or simultaneously (F test). Data processing using SPSS version 26.0 application. The results showed that in testing the hypothesis (t test), that Tax Knowledge had no effect on Taxpayer Compliance. significance > 0.05. Tax sanctions partially have a significant effect on taxpayer compliance with a regression coefficient of 3.093 > 1.985 and a significance value of 0.003 which indicates that the significance level is <0.05. Taxpayer awareness partially has a significant effect on taxpayer compliance with a regression coefficient of 3.509 > 1.985 and a significance value of 0.001 which indicates that the significance level is < 0.05.

Keywords: Land and Building Tax, Tax Knowledge, Tax Sanctions, Taxpayer Awareness

INTRODUCTION

The more advanced the times, making all levels of society, from the upper middle class or lower middle class, increasingly motivated to be able to meet all existing needs. One of the must-have needs is transportation. Transportation is very important to have because it can support community activities. Means of transportation such as motorized vehicles are not a luxury item for the community, but rather become one of their basic needs in carrying out their daily activities. Therefore, the level of people's purchasing power for motorized vehicles is increasing.

In each transaction, the buyer is required to pay motor vehicle tax which must be paid annually. The corona virus pandemic or Covid -19 has affected the economy. The impacts that occur in Indonesia are in almost all sectors, one of which is the taxation sector. As a result of this impact, many policies were made by the government to deal with the impacts that occurred during the Covid-19 pandemic so that all sectors could rise again and the growth rate returned according to what the government wanted.

Motorized Vehicle Tax (PKB) is the largest contributor to regional income while

helping to finance West Java regional development. The West Java Provincial Government (pemdaprov) targets motor vehicle tax (PKB) revenue in 2020 to increase by 105% from 2019. Adding payment channels is one of the West Java Provincial Government's strategies to boost Motor Vehicle Tax (PKB) revenue. As stated by Pj. Regional Secretary of West Java Province Daud Achmad when opening the 2019 West Java Province Regional Revenue Agency (Bapenda) Discussion forum at the Aston Hotel in Bandung City. (bappeda.jabarprov.go.id) .

LITERATURE REVIEW

Tax accounting

Tax accounting is accounting related to tax calculations, which refers to regulations, laws and tax implementation rules. The tax accounting function is to process quantitative data that will be used to present financial reports that contain tax calculations.

Tax Knowledge

According to Rahayu, (2017: 33), the definition of tax knowledge is "Knowledge to carry out tax administration, such as calculating tax payable or filling out notification letters, reporting notification letters, understanding tax collection provisions and other matters related to their obligations."

According to Mardiasmo (2016: 7), Tax Knowledge is everything that is known and understood in connection with tax law, both in the form of material and formal tax law.

It can be concluded that the knowledge of the taxpayer is the basic understanding of the taxpayer to carry out tax administration, calculate the tax payable and fill out and report notifications and other matters related to tax obligations.

Payment System (E-Samsat)

According to Wardani and Rumiyatun (2018:33) E-Samsat are as follows:

"A program to improve the quality of the service system and simplify the service system by using electronic devices (ATM)."

"Guarantee that the provisions of the tax legislation (taxation norms) will be obeyed, adhered to and complied with. Or in other words, tax sanctions are a deterrent tool so that taxpayers do not violate tax norms.

Based on Presidential Regulation Number 5 of 2015 Article 22 paragraph 1 concerning the Implementation of a One-Stop Single Administration System states that improving the quality of Office services

with Samsat can be done by establishing a National Online Samsat (e-samsat). It can be concluded that E-Samsat is a facility provided by the government to serve the needs of renewing motor vehicle certificates and paying taxes using web-based internet technology.

Taxpayer Awareness

According to Rahayu (2020: 195): "Taxpayer awareness is the ability to be able to carry out tax obligations correctly through the knowledge and understanding of the taxpayer that arises where the taxpayer understands the meaning, function and purpose".

According to Muliari et al, (2017: 27) taxpayer awareness is "Taxpayer awareness is a person's good faith to fulfill the obligation to pay taxes voluntarily. The higher the level of taxpayer awareness, the better the understanding and implementation of tax obligations so as to increase compliance.

So it can be concluded that the understanding of taxpayer awareness is the taxpayer's intention to pay taxes that have been determined by the government or law. Taxpayer Compliance

The definition of taxpayer compliance according to Rahayu (2017: 193) means that:

"Tax compliance is the compliance of taxpayers in implementing applicable tax provisions. Compliant taxpayers are taxpayers who comply with tax obligations in accordance with the provisions of the Laws and Regulations. So, a compliant taxpayer is a taxpayer who obeys and fulfills and carries out tax obligations in accordance with the provisions of the tax laws and regulations.

It can be concluded that in principle Taxpayer Compliance is a condition in which taxpayers fulfill all tax obligations and exercise taxation rights and pay taxes in a timely manner determined by tax law."

RESEARCH METHODS

The research method used needs to be determined in advance to facilitate the steps in the research, thus solving a problem can be easily resolved. In this study, the research method used is a quantitative method with a descriptive and verification approach.

The research method according to Sugiyono (2019: 2) is "a scientific way to obtain data with specific purposes and uses".

RESEARCH RESULTS AND DISCUSSION

Discussion of Research Results Descriptive Statistical Analysis

1. Based on the recapitulation of the questionnaire that has been distributed to taxpayers registered in the city of Bandung, it shows that the score category value for respondents' responses regarding Taxpayer Compliance gets a score of 2,163 with a score percentage of 86% of 5 statement items included in the good category, because it is in the value interpretation score > 84% - 100%.

2. Based on the recapitulation of the questionnaire that has been distributed to taxpayers registered in the city of Bandung, it shows that the value of the score category for respondents' responses regarding Tax Knowledge gets a score of 2,167 with a score percentage of 86% of 5 statement items included in the good category, because it is in the value interpretation score > 84% - 100%.

3. Based on the recapitulation of the questionnaire that has been distributed to taxpayers registered in the city of Bandung, it shows that the value of the score category for respondents' responses regarding the Tax Payment System gets a score of 2,150 with a percentage score of 86% of 5

statement items included in the good category, because it is in the value interpretation score >84%-100%..

4. Based on the recapitulation of the questionnaire that has been distributed to taxpayers registered in the city of Bandung, it shows that the value of the score category for respondents' responses regarding Taxpayer Awareness gets a score of 2,163 with a percentage score of 2,148 with a percentage score of 86% of 5 statement items included in the good category, because it is at an interpretation score of > 84% - 100%.

Discussion of Verification Analysis Research Results

1. Tax Knowledge has an influence on Taxpayer Compliance. Because the tcount value for the Tax Knowledge variable is $3.665 > 1.985$ and the significance value is 0.001 which indicates that the significance level is <0.05. Because the value of tcount > ttable, then H0 is accepted and H1 is rejected, meaning that partially Tax Knowledge has a significant effect on Taxpayer Compliance.

Based on the results of testing the correlation coefficient, Tax Knowledge has an influence on Taxpayer Compliance of 0.001 and shows that Tax Knowledge in

this study has a relationship that is categorized as Strong.

2. The Tax Payment System has an influence on Taxpayer Compliance. Because the tcount value for the Tax Payment System variable is 4.888 > 1.985 and the significance value is 0.000 which indicates that the significance level is <0.05. Because the value of tcount > ttable, then H0 is rejected and H2 is accepted, meaning that partially the Tax Payment System has a significant effect on Taxpayer Compliance. Based on the results of testing the correlation coefficient, the Tax Payment System has an influence on Taxpayer Compliance of 0.551 and shows that the Tax Payment System in this study has a moderate relationship.

3. Taxpayer awareness has no effect on taxpayer compliance. Because the tcount value for the Taxpayer Awareness variable is 0.515 <1.985 and the significance value is 0.001 which indicates that the significance level is <0.608. Because the value of tcount <ttable, then H0 is accepted and H3 is rejected, meaning that partially Taxpayer Awareness has no significant effect on Taxpayer Compliance.

Based on the results of testing the correlation coefficient, Taxpayer Awareness has an influence on Taxpayer Compliance of 0.342 and shows that Taxpayer Awareness in this study has a relationship that is categorized as low.

Based on the results of testing the correlation coefficient, Taxpayer Awareness has an influence on Taxpayer Compliance of 0.508 and shows that Tax Sanctions in this study have a moderate relationship.

The simultaneous effect of the independent variables on the dependent variable

Based on the results of hypothesis testing (F test) on the regression model simultaneously, it has a significant effect on Taxpayer Compliance. This is evidenced by the fcount value of 21,993 while the ftable is 2.70, so that fcount > ftable or 21,993 > 2.70 with a significance level of 0.000 <0.05. Then H0 is rejected, meaning that simultaneously the variables of Tax Knowledge, Tax Payment System (E-Samsat), and Taxpayer Awareness have a significant effect on the Taxpayer Compliance variable.

The result of calculating the coefficient of determination is 0.633, meaning that 63.3% of the individual taxpayer compliance variable is simultaneously influenced by tax knowledge (X1), tax payment system (X2) and taxpayer awareness (X3) while the remaining 36.7% is influenced by

variables -Other variables not discussed in this study. .

CONCLUSION

1. The results of the Descriptive Statistical Analysis show that Tax Knowledge, Tax Sanctions, and Taxpayer Awareness are in the good category.

2. Results of Verifitive Statistical Analysis that Tax Knowledge partially influences Taxpayer Compliance in the City of Bandung with a regression coefficient of 3.655 and a significance of 0.001. The tax payment system partially has a significant effect on taxpayer compliance with a regression coefficient of 4.888 and a significance of 0.000. Taxpayer awareness partially has no significant effect on taxpayer compliance with a regression coefficient of 0.515 and a significance of 0.001

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