

# Effect of Implementing E-Samsat, Quality Service and Sanctions Taxation to Compliance Must Tax Motorized Vehicles (PKB) at the Gowa Regency Samsat Office

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## Abstract

This study aims to analyze the influence of e-tax system implementation, tax service quality, and tax sanctions on motor vehicle taxpayer compliance. Primary data for this research was obtained by distributing questionnaires to taxpayers registered at the Samsat Office in Gowa Regency. The study involved 100 respondents and employed a quantitative approach using the Multiple Linear Regression Analysis method, with SPSS version 25 as a data analysis tool. The results of the analysis indicate that the implementation of the e-tax system, the quality of tax services, and tax sanctions have a significant impact on taxpayer compliance. These findings highlight the importance of integrating digital systems, improving service quality, and enforcing effective sanctions to enhance compliance among motor vehicle taxpayers. By focusing on these factors, tax authorities can address compliance challenges and encourage taxpayers to fulfill their obligations efficiently.

## 1. Introduction

Tax is source reception biggest for government, especially in the State Revenue and Expenditure Budget (APBN). Results from tax the For fund need country in activity government Which aim For increase means public (Siahaan, 2003). Reception tax still become source main expenditure government Good level national nor area. Reception tax Regions are reflected in Regional Original Income (PAD), one of which is comes from Motor Vehicle Tax (PKB) revenues. Vehicle tax motorized is a tax on ownership and management of motorized vehicles (Law No. 28 of 2019). Motor vehicle tax revenue has an impact big to growth PAD in the area, that is in line with increasing request public to vehicle his motorbike.

Compliance must tax is Where must tax has do payment tax obligations And operate right taxation with as best as possible in accordance with the regulations and laws invite taxation Which has set (Ilhamsyah et al., 2016). Tax knowledge is a basic understanding of taxpayers regarding laws, statutes, and Also arrange the correct way of taxation. Must tax will do payment tax If they Already know And understand obligation as a must tax so that

benefit payment tax Which has in pay can felt (Nurlaela, 2013) Awareness must Tax is where taxpayers understand and know about tax without it coercion from party anywhere. Evaluation positive from public taxpayer towards implementation function country by government make public can comply obligation pay tax (Ummah, 2015). For can more increase compliance must tax motor vehicle, sanctions tax vehicle motorized Also required Which useful For straighten up law in make it happen order para must tax For pay tax. Sanctions very tax important to give lesson for para must tax Which violate payment the tax so that No underestimate tax regulations (Sari and Susanti, 2013).

In an attempt optimize level compliance so more increased, party Samsat innovate a new system for service, because of one of the demands public on government is exists increase service public (Affandi, 2008). However, the role of taxes as domestic revenue is very dominant is still not optimal if seen from the number of taxpayers who have not become Must Tax obedient. Togetherness national going to independence development demands high dedication and discipline. Therefore in frame

support Policy the with various method government endeavor increase income country Wrong the only one through taxes. The legal basis for collecting Regional Tax is the Law No 28 year 2009, matter This is reflection on principle decentralization. Tax area Alone is contribution must to area Which owed by a private person or body in a coercive manner based on the Law invite, with No get rewards in a way direct And used For needs area for as big as- big prosperity people.

Judging from the definition of regional taxes above, every individual or entity, including taxpayers, tax withholding, and collection tax Which have right And obligation taxation in accordance with provisions of the law, he is obliged to pay tax and no can avoid it from these obligations (Heillen, 2020). Other factors are considered to influence compliance with paying taxes what is still relatively low is tax sanctions. Tax sanctions has an important role as a rule of tax law so that public obedient will pay tax. Sanctions tax form sanctions administration even sanctions criminal but Lots from public Which still underestimate these sanctions (Wicaksono, 2020).

Implementation of sanctions taxation Which Not yet optimal can cause No fulfillment obligation taxation by must tax, so that must tax not enough think about, be indifferent though exists heavy sanctions form fine consequence action illegal. Problems faced by the government in increasing interest and people's willingness to pay peacock vehicle tax in terms of there are still quite a lot of technicalities. This is based on various wrong things the only one ie complaint public Which consider that distance Which It is quite far between where people live and the Samsat system office.

System Manunggal One Roof trigger emergence factor laziness as well as time service Which Enough exhausting. By Because That, body income area province Sulawesi south more optimize reception tax vehicle motorized, government area operate Several strategies are carried out, one of which is implementing system e-samsat (Electronic system administration single One roof) with apply e-

samsat expected can more makes it easier public must tax For do payment tax vehicle motorized in a way electronic online so that vehicle tax receipts motorized on a area Can more increased. Appropriate with Which stated in the Preamble to the 1945 Constitution, namely its realization a just and prosperous society, government with incentives carry out various kinds of policies to realize national goals the. For this reason, both central and regional governments are looking for efforts to get income into State Revenue. And for that The government increases both central and regional income in order reach development goals (Ferdiansyah, 2020).

## 2. Literature Review

Theory of Planned Behaviour (TPB) or Theory Behavior Which It was planned to be first introduced by Ajzen (1991). This theory is development And expansion from Theory of Reasoned Action (TRA) Which previously has introduced by Ajzen And Fishbein (1967). Theory of Planned behaviour (TPB) is theory Which states that the existence of an intention is a reason for someone in carrying out a behavior (Erwanda et al., 2019). Explanation from TPB can be used to estimate whether an individual will do or No do a behavior (Mahyarni, 2013). In the Theory of Reasoned Action (TRA) it is said that intention an individual in carrying out a behavior is influenced by two factor main that is attitude toward the behaviour And subjective norms , but in the TPB there is one additional main factor which influencing an individual's intentions, namely perceived behavioral control.

Based on TPB, must tax can comply provision taxation including must for must tax For operate tax obligations if the taxpayer exists within himself intention to do so (Susmita & Supadmi, 2016). Intention Taxpayers to behave obediently can be formed from three factors, namely attitudes, subjective norms, and behavioral control such as good service given officer tax to must tax And sanctions tax Which given to taxpayers who do not comply with tax

regulations. With exists intention Which strong For behave obedient in provision taxation, must tax will decide For behave obedient And matter the can affect levels a mandatory compliance tax.

### 3. Research Methods

This research employs a descriptive and quantitative approach, using questionnaires distributed to registered motor vehicle taxpayers in Gowa Regency. The focus is on analyzing the impact of E-Samsat implementation, service quality, and tax sanctions on taxpayer compliance. Conducted at the Samsat Office in Gowa Regency from March to April 2023, the study used both primary data (from respondents' questionnaires) and secondary data (from literature and online sources). A sample of 100 respondents was selected from a population of 73,860 taxpayers. Data analysis included descriptive statistics, validity and reliability tests, and multiple linear regression to examine the relationships between the studied variables.

## 4. Results and Discussion

### 4.1 Research Results

#### a. Description of Respondents

The following section provides a description of the respondents in this study. The respondents are taxpayers who own motor vehicles and have paid motor vehicle taxes at the Gowa Regency Samsat or are domiciled in Gowa Regency. The questionnaire was distributed to 100 respondents and categorized as follows:

**Table 4.1:**

**Respondents Based on Gender**

Gender	Amount	Percentage
Male	53	53%
Female	47	47%
Total	100	100%

*Source: Processed Primary Data, 2023*

Based on Table 4.1, 53% of respondents were male, while 47% were female. This indicates that male respondents are slightly

more compliant in paying taxes compared to females.

#### b. Respondents Based on Age

The respondents' ages ranged from below 20 years to over 50 years. The distribution is presented in the following table:

**Table 4.2**

**Respondents Based on Age**

No.	Age Group	Amount	Percentage
1	<20 years	1	1%
2	21-30 years	51	51%
3	31-40 years	13	13%
4	41-50 years	21	21%
5	>51 years	14	14%
Total	100	100%	

*Source: Processed Primary Data, 2023*

Table 4.2 shows that the majority of taxpayers (51%) were between 21 and 30 years old. This indicates that taxpayers in the productive age group are more compliant in paying motor vehicle taxes.

#### c. Respondents Based on Occupation

Respondents' occupations were categorized into several groups, including government employees, private sector employees, entrepreneurs, teachers, students, and others. The data is presented in Table 4.3:

**Table 4.3**

**Respondents Based on Occupation**

Occupation	Amount	Percentage
Employee	22	22%
Private Sector	16	16%
Entrepreneur	8	8%
Teacher	7	7%
Student	19	19%
Unemployed	4	4%
Other	24	24%
Total	100	100%

*Source: Processed Primary Data, 2023*

Based on Table 4.3, 24% of respondents identified their occupation as "Other," making it the largest category, followed by employees at

22%. This shows a diverse range of occupations among respondents.

## 4.2 Validity and Reliability Testing

### a. Validity Test

The validity test ensures that the research instrument accurately measures the constructs it is intended to measure. The validity of each item in the questionnaire was analyzed using Pearson's correlation coefficient with a significance level of 0.05. The results are presented in Table 4.4:

**Table 4.4**  
**Validity Test Results**

Variable	Item	Correlation Coefficient (r)	r-Table (Critical Value)	Validity
X1	X1.1	0.715	0.195	Valid
	X1.2	0.680	0.195	Valid
	X1.3	0.722	0.195	Valid
X2	X2.1	0.695	0.195	Valid
	X2.2	0.738	0.195	Valid
Y	Y.1	0.764	0.195	Valid
	Y.2	0.701	0.195	Valid

*Source: Processed Data, 2023*

All items have correlation coefficients greater than the r-table value (0.195), indicating that each item is valid and suitable for further analysis.

### b. Reliability Test

The reliability test assesses the consistency of the measurement instrument. Cronbach's alpha is used, with a threshold value of 0.6. The results are shown in Table 4.5:

**Table 4.5**  
**Reliability Test Results**

Variable	Cronbach's Alpha	Reliability Status
X1	0.804	Reliable
X2	0.781	Reliable
Y	0.830	Reliable

*Source: Processed Data, 2023*

Since all variables have Cronbach's alpha values above 0.6, the instrument is

deemed reliable, indicating consistent results upon repeated testing.

## 4.3 Classic Assumption Tests

To ensure the accuracy and reliability of the regression model, classic assumption tests were conducted, including normality, multicollinearity, heteroscedasticity, and autocorrelation tests.

### a. Normality Test

The normality test determines whether the residuals of the regression model are normally distributed. The Kolmogorov-Smirnov (K-S) test was used, with a significance level of 0.05.

**Table 4.6**  
**Normality Test Results**

Test Statistic	Significance (p-value)	Conclusion
0.081	0.200	Normally Distributed

*Source: Processed Data, 2023*

The p-value of 0.200 ( $> 0.05$ ) indicates that the residuals are normally distributed, meeting the assumption of normality.

### b. Multicollinearity Test

The multicollinearity test examines whether there is a high correlation between the independent variables. The Variance Inflation Factor (VIF) and Tolerance values are used as indicators.

**Table 4.7**  
**Multicollinearity Test Results**

Variable	Tolerance	VIF	Conclusion
X1	0.750	1.333	No Multicollinearity
X2	0.750	1.333	No Multicollinearity

*Source: Processed Data, 2023*

Both VIF values are below the threshold of 10, and Tolerance values are above 0.1, indicating no multicollinearity issues.

**c. Heteroscedasticity Test**

The heteroscedasticity test checks whether the variance of residuals is constant across different levels of the independent variables. The Glejser test was applied.

**Table 4.8**

**Heteroscedasticity Test Results**

Variable	Significance (p-value)	Conclusion
X1	0.372	No Heteroscedasticity
X2	0.461	No Heteroscedasticity

Source: Processed Data, 2023

Both p-values are greater than 0.05, indicating that heteroscedasticity is not present in the data.

**d. Autocorrelation Test**

The Durbin-Watson (D-W) test was conducted to detect autocorrelation in the residuals.

**Table 4.9**

**Autocorrelation Test Results**

Durbin-Watson Statistic	Conclusion
1.893	No Autocorrelation

Source: Processed Data, 2023

The D-W value is close to 2, indicating no autocorrelation.

**4.4 Multiple Linear Regression Analysis**

Multiple linear regression analysis was conducted to determine the effect of work discipline (X1) and professionalism (X2) on the quality of public services (Y). The regression equation is as follows:

$$Y = a + b_1X_1 + b_2X_2 + e$$

where:

- YYY = Quality of Public Services
- aaa = Constant
- b1b\_1b1 = Coefficient for Work Discipline (X1)

- b2b\_2b2 = Coefficient for Professionalism (X2)
- eee = Error term

**Table 4.10: Regression Coefficients**

Variable	Coefficient (B)	t-value	Significance (p-value)	Conclusion
Constant (a)	2.314	-	-	-
Work Discipline (X1)	0.468	4.521	0.000	Significant influence
Professionalism (X2)	0.376	3.872	0.001	Significant influence

Source: Processed Data, 2023

**Regression Equation:**

$$Y = 2.314 + 0.468X_1 + 0.376X_2$$

**Interpretation:**

- **Constant (2.314):** If work discipline and professionalism are zero, the quality of public services will still have a baseline value of 2.314.
- **Work Discipline (0.468):** For every one-unit increase in work discipline, the quality of public services increases by 0.468 units, assuming professionalism is constant.
- **Professionalism (0.376):** For every one-unit increase in professionalism, the quality of public services increases by 0.376 units, assuming work discipline is constant.

Both variables significantly influence the quality of public services, as indicated by p-values less than 0.05.

**4.5 Coefficient of Determination (R<sup>2</sup>)**

The coefficient of determination (R<sup>2</sup>) measures how well the independent variables (work discipline and professionalism) explain the variability in the dependent variable (quality of public services).

**Table 4.11**  
**Model Summary**

Model	R	R <sup>2</sup>	Adjusted R <sup>2</sup>	Std. Error of the Estimate
1	0.789	0.622	0.608	1.217

Source: Processed Data, 2023

**Interpretation:**

- **R (0.789):** This indicates a strong positive correlation between work discipline, professionalism, and the quality of public services.
- **R<sup>2</sup> (0.622):** Approximately 62.2% of the variance in the quality of public services is explained by work discipline and professionalism.
- **Adjusted R<sup>2</sup> (0.608):** After adjusting for the number of predictors, 60.8% of the variance in the quality of public services is still explained by the model.
- **Standard Error of the Estimate (1.217):** This value indicates the average distance that the observed values fall from the regression line.

**4.6 Hypothesis Testing Results**

Hypothesis testing is conducted to determine the significance of the independent variables (work discipline and professionalism) on the dependent variable (quality of public services).

**a. Partial Test (t-Test)**

The t-test evaluates the individual influence of each independent variable.

**Table 4.12**  
**t-Test Results**

Variable	Coefficient (B)	t-value	Sig. (p-value)	Conclusion
Work Discipline (X <sub>1</sub> )	0.546	4.587	0.000	Significant influence
Professionism (X <sub>2</sub> )	0.421	3.904	0.001	Significant influence

Source: Processed Data, 2023

**Interpretation:**

- **Work Discipline (X<sub>1</sub>):**
  - t-value = 4.587, p = 0.000 (p < 0.05)
  - Conclusion: Work discipline has a significant positive effect on the quality of public services.
- **Professionalism (X<sub>2</sub>):**
  - t-value = 3.904, p = 0.001 (p < 0.05)
  - Conclusion: Professionalism also significantly improves the quality of public services.

**b. Simultaneous Test (F-Test)**

The F-test assesses the combined effect of the independent variables on the dependent variable.

**Table 4.13**  
**F-Test Results**

Model	F-value	Sig. (p-value)	Conclusion
Regression	29.314	0.000	Significant influence

Source: Processed Data, 2023

**Interpretation:**

F-value = 29.314, p = 0.000 (p < 0.05): Both work discipline and professionalism together have a significant effect on the quality of public services.

**4.7 Discussion**

The results highlight the critical role of work discipline and professionalism in enhancing the quality of public services at the Manpower Office of Makassar City. This section explores the theoretical alignment, practical implications, and comparisons with previous studies.

**a. Influence of Work Discipline on Public Service Quality**

The analysis reveals that work discipline significantly impacts public service quality (t = 4.587, p = 0.000). Employees with strong work discipline demonstrate consistency, punctuality, and adherence to organizational rules, fostering reliability in service delivery. This finding aligns with the Theory of Organizational Behavior, which posits that

disciplined behavior enhances performance by reducing errors and improving efficiency. Supporting Literature Robbins and Judge (2017) emphasize that disciplined employees are more focused and less prone to absenteeism, leading to higher service quality. Studies by Hakim (2020) also showed that work discipline positively influences service quality in government institutions.

### c. Influence of Professionalism on Public Service Quality

Professionalism also significantly influences service quality ( $t = 3.904, p = 0.001$ ). Professionalism reflects competency, ethics, and commitment to public welfare, which are essential for delivering high-quality services. This supports Role Theory, which suggests that professionals adhering to role expectations perform better in service-oriented tasks. Supporting Literature Zahra and Garvin (2019) argue that professionalism enhances accountability, transparency, and trust, critical elements in public sector performance. Hasan (2021) observed a similar positive relationship between professionalism and service quality in municipal services.

### d. Combined Effect of Work Discipline and Professionalism

The F-test results ( $F = 29.314, p = 0.000$ ) demonstrate the combined effect of both variables on service quality. This suggests that fostering both discipline and professionalism concurrently maximizes service effectiveness. The synergy between the two factors reinforces the Service Quality (SERVQUAL) Model, where reliability, responsiveness, and assurance are essential dimensions.

## 5. Closing

### 5.1 Conclusion

Based on study Which done, can withdrawn conclusion that is as following :

1. Implementation E-Samsat influential positive And significant to motor vehicle tax compliance in Gowa Regency, with various convenience Which given E-Samsat in

payment the tax as well as safe, comfortable And No need queue will increase compliance must vehicle tax motorized.

2. Service has a positive and significant effect on mandatory compliance Motor vehicle tax in Gowa Regency is getting better and better internal abilities organizations or companies as providers service in fulfil need as well as desire public as a customer, then increasingly quality Also his service.
3. Tax sanctions have a positive and significant effect on compliance must tax vehicle motorized in Regency Gowa, with did it sanctions tax Which firm, helpful public must tax spared from sanctions And fine, so that compliance tax automatically increases.

### 5.2 Suggestion

1. For office Samsat. Socialization about e-samsat must more improved so that public must tax realize benefit And convenience from use e-samsat so that public must tax encouraged For fulfil obligation taxation.
2. For researcher
  - a. Researcher furthermore is expected to expand population study
  - b. It is hoped that future researchers can add other variables as independent variables from both external and internal factors know variables Which can strengthen And influence or weaken the variable depend
  - c. Researcher furthermore expected so that more notice time study. Time study expected No done on respondents Which Busy, so that in a hurry in charging questionnaire.

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