

Effect of Tax Socialization, Taxpayer Awareness and Implementation of E-SAMSAT on Taxpayer Compliance Motor Vehicle

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Abstract

This study aims to determine the effect of tax socialization, taxpayer awareness, and the application of e Samsat on motor vehicle tax compliance in Bachelor of Accounting students at Pamulang University. The population in this study were all Bachelor of Accounting students at Pamulang University. Based on the simple random sampling method, the total sample obtained was 121 respondents. This research is a type of quantitative research with data collection methods used are primary data, namely data in the form of opinions from research subjects (respondents) using survey methods obtained through filling out questionnaires by respondents, data in this study were obtained from distributing questionnaires . Testing the hypothesis in this study uses the multiple linear regression analysis method which is processed through SPSS 25. Based on the test results, it is found that tax socialization, taxpayer awareness, and the application of e-samsat simultaneously have a significant effect on motor vehicle taxpayer compliance. This study also found that tax socialization has a significant negative effect on motor vehicle taxpayer compliance. Meanwhile, taxpayer awareness and the application of e Samsat have an effect on motor vehicle tax compliance.

INTRODUCTION

1.1 Background

Tax is one source of funding in the implementation of responsibility responsibility of the state in overcoming social problems, increasing welfare, increase prosperity and become a social contract between citizens with the government. Tax is a sector that plays an important role in the economy, because in the post of Revenue and Budget receipts State Expenditure (APBN) tax donations have a larger portion in compare with other sources of revenue (non-tax). Tax used by government to carry out state responsibilities in various sectors life to achieve general welfare. Indonesian government from every year always increase the revenue target from the taxation sector, and taxes is one of the components implemented by the government for finance state spending. Tax can be interpreted as a mandatory contribution to the state owed by individuals or entities that are coerce under the law, with no reward directly and used for the needs of the state for the greatest extent possible people's prosperity. According to Mardiasmo (2019), tax collection is wrong the other is used to fund state spending, including routine expenditure and development expenditures. In other cases, taxes are used for education and health development, infrastructure development, and construction of public facilities.

Compulsory contributions paid by taxpayers one of which is local tax. Substantial local government revenue comes from tax sector. Based on Law Number 28 of 2009 concerning taxes area and regional levies explained that the types of local taxes, especially taxes The province consists of five types of taxes, one of which is the vehicle tax motorized. Motor vehicle tax is one of the regional original revenues (PAD) which is expected to be one of the sources of financing for the implementation government and regional development to increase and equalize public welfare, therefore in the collection of these taxes controlled to achieve the expected goals. The rapid progress of the times, making motorized vehicles very needed as a medium of transportation, both public transportation and personal transportation. From year to year the population growth in Indonesia is increasing. With the increasing population Of course, it will also have an

impact on the need for transportation equipment meeting the needs and mobilization of society in everyday life. Along with increasing people's income, then the ability society to meet the need for transportation equipment is also increasing. This of course will have an impact on increasing number growth motorized vehicles annually. Then the potential revenue from taxes Motorized vehicles are also increasing.

According to the Head of the Traffic Division of the Tangerang City Transportation Service South on the website www.wartakota.tribunnews.com the number of motorized vehicles in South Tangerang City every year increases. Based on notes UPT Ciputat Regional Revenue Agency, the number of motorized vehicles is up with December 2017 reaching 658,473 units. The number is growing every year. In 2017, there are several types of vehicles in Ciputat City who are in arrears of taxes. This is recorded in the Administration System One-Stop Manunggal (Samsat) Ciputat City. There are several factors affect taxpayer compliance in paying vehicle tax motor vehicles, including socialization of taxation, awareness of taxpayers and implementation of the E-SAMSAT system. According to Tawas, Poputra & Lambey (2016), the socialization process and tax counseling are expected to have an impact on knowledge of public taxation in a positive way so that it can also increasing the number of taxpayers, increasing taxpayer compliance, that is ultimately increase state revenues from the public sector. This socialization necessary so that taxpayers can increase knowledge of taxation, as well as know the role and function of the tax.

The next factor that affects taxpayer compliance in paying motor vehicle tax is the awareness of the taxpayer. Taxpayer awareness is a condition in which a person knows, understands, pay and report all earnings with nothing hidden accordingly with applicable tax provisions and fulfill their rights and obligations as a taxpayer (Mahaputri & Noviari, 2016), (Ilhamsyah, Endang, & Dewantara, 2016). In addition, the application of E-SAMSAT is also one of them factors that influence taxpayer compliance in paying taxes motor vehicle. In order to improve taxpayer compliance wrong One way that is done by the government is by trying to updating the tax administration system followed by the times, especially in the digital era (Pradipta Anisa Virgiawati, Samin, 2019:21). The government

continues to innovate in terms of the payment process taxes, especially motor vehicle taxes through the implementation of the E SAMSAT. The E-SAMSAT program is an implementation of a system that It already exists through technological advances and the use of electronic devices used to improve the quality of service systems and simplify motor vehicle tax payment services (Gustaviana Sandy, 2020).

The purpose of implementing the E-SAMSAT Program is to make it easier for the compulsory taxes in paying motor vehicle tax by using taxes in paying motor vehicle tax by using electronic devices such as ATM machines (Automated Teller Machines) (Wardani Dewi Kusuma, 2018: 81). With the implementation of the e-samsat program, taxpayers will: easier to pay their motor vehicle tax, so that it will increase the motivation of taxpayers in paying taxes motor vehicle.

Based on the description above, the author has an interest in phenomenon of the problem then made this study with the title:

“The Influence of Tax Socialization, Taxpayer Awareness and Implementation E-SAMSAT on Motor Vehicle Taxpayer Compliance (In Bachelor of Accounting Student at Pamulang University)”.

1.2 Problem Formulation

Based on the background description above, the problem can be formulated as follows:

1. Does tax socialization affect mandatory compliance vehicle tax?
2. Does taxpayer awareness affect mandatory compliance vehicle tax?
3. Does the application of E-SAMSAT affect mandatory compliance vehicle tax?
4. What is tax socialization, awareness of taxpayers and implementation of E SAMSAT has an effect on vehicle tax compliance motorized?

1.3 Research Objectives

Based on the formulation of the problem above, the researcher has a goal as follows:

1. To determine the effect of tax socialization on compliance motor vehicle tax payer.
2. To determine the effect of taxpayer awareness on compliance motor vehicle tax payer.

3. To determine the effect of implementing E-SAMSAT on compliance motor vehicle tax payer.
4. To determine the effect of tax socialization, taxpayer awareness and the application of E-SAMSAT to vehicle tax compliance motorized.

2. LITERATURE REVIEW

2.1 Planned Behavior Theory

The theory of planned behavior is a theory that describes behavior patterns influence someone's intention to do something in taking action. In this case, the compliance of the taxpayer will be obedient to pay taxes in the presence of matters or factors that affect the view of the obligatory taxes in a positive or negative side. It is this factor that will raises a perception in which the taxpayer will determine his choice between obeying to pay taxes or vice versa. Main factor in This theory is a person's intention to carry out the behavior where the intention is indicated by how strong a person's desire to try or How much effort is required to carry out the behavior. Generally, the greater a person's intention to behave, the greater likelihood that the behavior will be achieved or implemented.

2.2 Attribution Theory (Attribution Theory)

Attribution theory was first put forward by Fritz Heider in 1958. According to Fritz Heider (1958) attribution theory explains the cause behavior of oneself and others is determined by what behavior is influenced by internal factors and external factors. that behavior caused by internal factors is behavior that is believed to be below individual personal control itself, while the behavior caused by External factors are behaviors that are influenced from outside, such as behavior someone who is seen as a result of the pressure of the situation or environment (Sukma, 2015).

2.3 Tax Socialization

According to Susanto in (Sugeng Wahono, 2012:80) tax socialization is an effort made by the Directorate General of Taxes to provide knowledge and information to the community and in particular Taxpayers to know about all

matters regarding good taxation regulations and tax procedures through appropriate methods. Socialization is something that can not be separated in efforts to increase Taxpayer Compliance. Various tax socialization continues to be carried out by Director General of Taxes to encourage Taxpayer Compliance, one of the forms is the holding of various competitions, ranging from essay writing competitions to the tax slogan. Tax education activities also have a significant role big role in the success of socialization of taxation to all taxpayers. Counseling through various media such as print, electronic, banners, as well as various tax counseling conducted by the Director General of Taxes brings a moral message on the importance of taxes for the state and not only can increase the knowledge of taxpayers about tax regulations that but also expected to increase taxpayer compliance so automatically tax revenue will also increase accordingly established revenue targets.

2.4 Taxpayer Awareness

Taxpayer awareness is a state of knowing or understanding, while taxation is about taxes. Tax awareness is willingness fulfill their obligations, including willing to contribute funds for implementation of government functions by paying taxes appropriately time and the right amount. According to (Wardani & Rumiyaun, 2017) Awareness Taxation is a condition where the taxpayer knows and also understands all matters regarding taxation without any coercion from other parties. Tax awareness will arise by itself from within the taxpayer. If taxpayers begin to understand and realize the importance of paying taxes, then there will be an increase in compliance of taxpayers in the affairs the taxation.

2.5 Application of E-SAMSAT

E-SAMSAT (Electronic SAMSAT) is a tool for processing tax payments that can be made anywhere and anytime appropriate with a place of payment that has been listed and one can also be selected motor vehicle tax expiration date (Dewi & P, 2019). With using the e-SAMSAT system, the motor vehicle tax payment process easier, because taxpayers do not need to come to the SAMSAT office so that it will be able to simplify and save time as well as costs (Winasari, 2020). The implementation of e-SAMSAT can provide benefits for the government area because it can help provide more valid and precise data time

regarding receipt of motor vehicle tax. (Winasari, 2020). The new system is also expected to increase tax revenue and more adaptable to technological advances that can make it easier all activities, by paying using non-cash it will be safer and more practical than using cash or cash.

2.6 Motor Vehicle Taxpayer Compliance

Motor vehicle tax compliance is a condition in which it is mandatory tax compliance in exercising the rights and obligations in paying taxes motor vehicles, by complying with laws and regulations applicable tax procedures and do not violate them. Taxpayer compliance in fulfilling its tax obligations need to be increased in order to achieve the target desired tax revenue (Elfa Ruky et al., 2018).

2.7 Hypothesis Development

According to Sugiyono (2018), the hypothesis is a valid answer is temporary to the formulation of the research problem, because the answers are given new based on the relevant theory so the truth must be tested empirically. Based on the description above related to the study of theory and formulation problem, then the hypothesis that can be proposed is as follows:

H1: It is suspected that tax socialization has an effect on taxpayer compliance motor vehicle.

H2: It is suspected that taxpayer awareness affects taxpayer compliance motor vehicle.

H3: It is suspected that the application of e-samsat has an effect on taxpayer compliance motor vehicle.

H4: Allegedly socialization of taxation, awareness of taxpayers and implementation of e-samsat effect on motor vehicle tax compliance.

3. RESEARCH METHOD

3.1 Types of Research

The type of research used is descriptive research quantitative method. Descriptive research is related research with problems in the form of facts from a

population. The purpose of the research descriptive namely to test hypotheses related to the current facts of subject to be studied (Indriantoro and Supomo, 2016:26). Research methods Quantitative is a research method that emphasizes measurement variables use data in the form of numbers as a tool to test and analyze theories with statistical procedures (Indriantoro and Supomo, 2016:12).

3.2 Population and Sample

Population is a group of people, events or anything have certain characteristics (Indriantoro et al. 2016: 115). Population in This study was a student of the University's Bachelor of Accounting Study Program Pamulang. The sample selection method in this study is the sample method probability by selecting a simple random sample (simple random sampling).

3.3 Operational Research Variables

3.3.1 Independent Variable (X)

Independent variables are variables that affect variables dependent or dependent variable. According to Sugiyono (2019:61) the independent variable are the variables that influence or cause change or the emergence of the dependent variable (bound). Independent variables in this study are:

1. Tax Socialization (X1)

Tax socialization is an effort made by the government to the public and taxpayers regarding tax regulations and procedures taxation. After the socialization of taxation is carried out, the community should or taxpayers will be more obedient to pay their taxes. Socialization Taxation in this study was measured using a Likert scale with points 1-5. Assessment of tax socialization in this study uses 5 question.

2. Taxpayer Awareness (X2)

Taxpayer awareness is a condition where the taxpayer aware of the importance of taxes without coercion from other parties. Taxpayer awareness will arise when the taxpayer realizes its importance pay taxes and know the benefits that will be obtained when pay the taxes. Taxpayer awareness in this study is measured using a Likert scale with points 1-5. Mandatory awareness assessment tax in this study uses 5 questions.

3. Application of E-Samsat (X3)

E-samsat or electronic samsat is a payment service motorized vehicles through e-banking or Bank ATMs that have been determined. With the implementation of e-samsat it can make it easier for taxpayers in paying taxes, as well as increasing taxpayer compliance. The e-samsat implementation variable in this study was measured using Likert scale with points 1-5. Assessment of the application of e-samsat in this study using 5 questions.

3.3.2 Dependent Variable (Y)

The dependent variable is the variable that is explained or influenced by independent variable (Indriantoro and Supomo, 2016:63). dependent variable in this study are:

a. **Motorized Vehicle Taxpayer Compliance (Y).**

Motor vehicle tax compliance (Y) is mandatory compliance tax in carrying out its tax obligations properly and precisely time. Taxpayers can be said to be obedient in paying their taxes if they are obligated tax obedient and obedient to pay taxes and not late for report taxes. Motor vehicle tax compliance in This research will be measured using a Likert scale with points 1-5. Assessment of motor vehicle tax compliance in this study using 5 questions.

3.4 Data Collection Techniques

Collecting data in this study using a questionnaire method by distributing questionnaires arranged in a structured manner. Questionnaire is one of the primary data collection techniques using some questions or statements to research subjects or respondents in writing (Indriantoro and Supomo, 2016: 154). Questionnaire distribution given directly to Students of the Bachelor of Accounting Study Program Pamulang University. To measure the opinion of respondents, researchers using a 5-point Likert scale, namely: Strongly Disagree (STS) is given a score of 1, Disagree (TS) was given a score of 2, Simply Agree (CS) was given a score of 3, Agree (S) was given score 4, and Strongly Agree (SS) is given a score of 5.

3.5 Data Analysis Techniques

Data analysis is a process of systematically searching and compiling data obtained from interviews, field notes and documentation, by organizing data into categories, describing them into units, synthesize, arrange into patterns, choose which ones important and to be learned, and make conclusions so easy understood by oneself and others (Sugiyono, 2018: 482). On In this study, the authors used data analysis with the help of SPSS software 25 and to determine the level of significance of each regression coefficient between the independent variable and the dependent variable, then the test is used statistics as follows:

3.5.1 Descriptive Statistical Analysis

According to Sugiyono (2017: 207) descriptive statistics are statistics that used to analyze data by describing/ describes the data that has been collected as it is without intends to make general conclusions or generalizations.

3.5.2 Data Quality Test

a. Validity Test

According to (Ghozali, 2016), validity test is used to measure legitimacy or valid or not a questionnaire. This validity test uses criteria with connecting each indicator with the total indicators of each variable. The validity test can be said to be valid by comparing r-count with r table. When the r-count value is greater than the r-table value, then the indicator is declared valid. This validity test can also be valid when the level significantly below 0.05 or 5%.

b. Reliability Test

Reliability test was conducted to determine the level of consistency of indicators used to make the indicator reliable. According to Budi (2015), the results of the reliability test reflect whether or not an instrument can be trusted research based on the level of stability and accuracy of a measuring instrument in the understanding that the measurement results obtained are the correct size true of something being measured. High and low reliability is indicated by a number called the reliability coefficient. This test is done with calculate the Cronbach's Alpha coefficient of each instrument in one variable. A variable is called reliable if it is greater than 0.60 if it is more smaller than 0.60, the results obtained are not reliable.

3.5.3 Classical Assumption Test

a. Normality test

The normality test was carried out to test whether in the regression model, confounding or residual variables have a normal distribution. Good data is normally distributed data. Normality test can be done by means of the Kolmogorov-Smirnov test. The normality test can be said normally distributed if the probability value is greater than 0.05, whereas If the probability value is less than 0.05, the data is not evenly distributed normal.

b. Multicollinearity Test

Multicollinearity test is used to test whether the regression model found a correlation between independent variables (independent variable). Model good regression does not occur correlation between independent variables. Test multicollinearity can be seen from the Tolerance value and from the Variance value Inflation Factor (VIF). If the Tolerance value is greater than 0.10 and the value VIF is less than 10, then multicollinearity does not occur in the data being tested.

c. Heteroscedasticity Test

The heteroscedasticity test is used to test whether it is in the model regression there is an inequality of variance from the residual one observation to other observations. According to Ghazali (2016) a good regression model is that there is no heteroscedasticity or homoscedasticity. Homoscedasticity is a condition when the variance of the residual is one observation to other observations is fixed, whereas if there is a difference it is called with heteroscedasticity. The regression model is said to be heteroscedasticity free can be seen when the significance value is greater than 0.05.

3.5.4 Multiple Regression Analysis

Regression analysis is one of the analytical tools that explains about the consequences and the magnitude of the consequences caused by one or more variables independent of one dependent variable (Sudarmanto, 2017). The regression analysis conducted to determine how much influence between independent variables to the dependent variable. Here is the multiple regression

equation:

$$Y = \alpha + \beta x_1 + \beta x_2 + \beta x_3 + e$$

Information:

Y = Motorized Vehicle Taxpayer Compliance

α = Constant Value

β = Regression Coefficient (Beta)

x1 = Tax Socialization

x2 = Taxpayer Awareness

x3 = Application of E-Samsat

e = Standard Error

3.5.5 Hypothesis Testing

a. Coefficient of Determination

The coefficient of determination test is used to measure ability how big is the percentage of contribution to the influence of the independent variable, namely Tax Dissemination, Taxpayer Awareness and E-Samsat Implementation together on the dependent variable, namely Taxpayer Compliance Motor vehicle. If the regression uses two independent variables then what is used is R² (R Square), whereas if the regression using three or more independent variables using Coefficients Adjusted R Square Determination. In the results of this test the researcher used 3 the independent variable used is Adjusted R Square.

b. Statistical Test F (Simultaneous)

The F test was carried out to test the hypothesis of the regression coefficient (slope) in a random way simultaneously and ensure that the selected model is feasible or not for interpret the effect of the independent variable on the dependent variable. Test this is very important because if it does not pass the F test then the results of the t test are irrelevant. The verdict is:

- Calculated F value > F table or F-statistical probability value < 0.05, then it means independent variables jointly affect the related variables.
- Calculated F value < F table or F-statistical probability value > 0.05, then it means independent variables together do not affect the related variables.

c. Statistical Test t (Partial)

According to Ghozali (2017: 56) states that the statistical test t shows how far the influence of one independent variable on the dependent variable assuming

that the other independent variables are constant. The t test can be seen of significant value, when the significant value is smaller than 0.05 then the variable independent significant effect on the dependent variable then the hypothesis submitted failed to be rejected. Whereas when the significant value is greater than 0.05, the independent variable has no significant effect on the variable dependent then the proposed hypothesis is rejected.

4. RESEARCH RESULTS AND DISCUSSION

4.1 Research result

4.1.1 Descriptive Statistical Tes

Table 1 Descriptive Statistical Test

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
Tax Socialization	121	11.00	25.00	20.5289	2.98908
Taxpayer Awareness	121	13.00	25.00	21.8099	2.76681
Implementation of E-SAMSAT	121	9.00	25.00	19.6281	3.48600
Taxpayer Comliance Motor Vehicle	121	10.00	25.00	20.6198	3.77327
Valid N (listwise)	121				

From the results of the SPSS output regarding the descriptive statistical test above, it can be concluded that:

1. The Tax Socialization Variable has an N of 121, a minimum of 11.00, the maximum is 25.00, the mean is 20.5289, and the std deviation is 2.98908.
2. The Taxpayer Awareness Variable has an N of 121, a minimum of 13.00, the maximum is 25.00, the mean is 21.8099, and the std deviation is 2.76681.
3. The E SAMSAT Application Variable has an N of 121, a minimum of 9.00, the maximum is 25.00, the mean is 19.6281, and the std deviation is 3.48600.
4. The motorized vehicle taxpayer compliance variable has an N of 121, minimum of 10.00, maximum of 25.00, mean of 20.6198, and std deviation of 3.77327.

4.2 Data Quality Test

4.2.1 Validity Test

In this study, the amount of data that can be used is 121 questionnaire, then the value $(df) = 121 - 2$ is obtained with a 5% confidence level ($\alpha = 5\%$), then the value (df) of 119 is 0.1786. The following are the results of the validity test on the Tax Socialization variable.

Table 2 Validity Test X1

Question	R Count	R Tabel	Description
X1.1	0.719	0.1786	Valid
X1.2	0.749	0.1786	Valid
X1.3	0.858	0.1786	Valid
X1.4	0.781	0.1786	Valid
X1.5	0.728	0.1786	Valid

By looking at table 2 above, it can be seen that there are 5 questions in this Tax Socialization variable declared Valid. That's because correlation coefficient or $r \text{ count} > r \text{ table}$.

Furthermore, the results of the validity test on the variable Taxpayer Awareness (X2) can be seen in table 3 below:

Table 3 Validity Test X2

Question	R count	R table	Description
X2.1	0.689	0.1786	Valid
X2.2	0.839	0.1786	Valid
X2.3	0.761	0.1786	Valid
X2.4	0.795	0.1786	Valid
X2.5	0.685	0.1786	Valid

By looking at table 3 above, it can be seen that there are 5 questions in the Taxpayer Awareness variable is declared Valid. That's because correlation coefficient or $r \text{ count} > r \text{ table}$.

Furthermore, the results of the validity test on the E SAMSAT Implementation variable (X3) can be seen in table 4 below:

Table 4 Validity Test X3

Question	R count	R table	Description
X3.1	0.825	0.1786	Valid
X3.2	0.851	0.1786	Valid
X3.3	0.873	0.1786	Valid
X3.4	0.880	0.1786	Valid
X3.5	0.842	0.1786	Valid

By looking at table 4 above, it can be seen that there are 5 questions in the E SAMSAT Implementation variable it is declared Valid. That's because correlation coefficient or $r \text{ count} > r \text{ table}$.

Furthermore, the results of the validity test on the Taxpayer Compliance variable Motor Vehicles (Y) can be seen in table 5 below:

Table 5 Validity Test Y

Question	R count	R table	Description
Y.1	0.915	0.1786	Valid
Y.2	0.905	0.1786	Valid
Y.3	0.926	0.1786	Valid
Y.4	0.898	0.1786	Valid
Y.5	0.889	0.1786	Valid

By looking at table 5 above, it can be seen that there are 5 questions in the Motor Vehicle Taxpayer Compliance variable is declared Valid. That's because the correlation coefficient or $r_{count} > r_{table}$.

4.2.2 Reliability Test

Table 6 Reliability Test

Variable	Cronbach's Alpha	N of Item	Description
Tax Soicialization	0.817	5	Reliable
Taxpayer Awareness	0.805	5	Reliable
Implementation E-SAMSAT	0.905	5	Reliable
Taxpayer Compliance Motor Vehicle	0.945	5	Reliable

Based on table 6 above it can be concluded that all variables in this study it can be said to be reliable because of the Cronbach alpha coefficient greater than 0.60. Therefore it can be concluded that the items Questions can be used as instruments for further research.

4.3 Classic Assumption Test

4.3.1 Normality Test

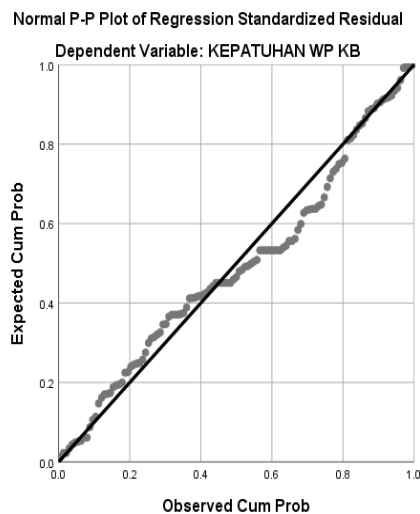


Figure 1 Normality Test P-Plot

It is said that the data used is normal if it is a P-Plot image shows the dots in the image following and not far from diagonal line. In the picture above it can be seen that the dots follow and not far from the diagonal line, so it can be stated that the data used normally.

While the criteria for the Kolmogorov-Smirnov test if the value Asymp.sig (2-tailed) is greater than 0.05 or 5%, it can be concluded that the residual data is normally distributed (Nazaruddin and Basuki, 2017). The results of the normality test can be seen in the following table:

Table 7 Kolmogorov Smirnov Monte Carlo Normality Test

One-Sample Kolmogorov-Smirnov Test			
			Unstandardized Residual
N			121
Normal Parameters ^{a,b}	Mean		.0000000
	Std. Deviation		2.59771879
Most Extreme Differences	Absolute		.107
	Positive		.107
	Negative		-.058
Test Statistic			.107
Asymp. Sig. (2-tailed)			.002 ^c
Monte Carlo Sig. (2-tailed)	Sig.		.117 ^d
	99% Confidence Interval	Lower Bound	.108
		Upper Bound	.125
a. Test distribution is Normal.			
b. Calculated from data.			
c. Lilliefors Significance Correction.			
d. Based on 10000 sampled tables with starting seed 2000000.			

Based on the results of the normality test via the monte carlo test, in the table above, it can be concluded that this regression model is normally distributed, because the resulting Monte Carlo Sig (2-tailed) value is 0.117 greater than 0.05. Then this regression model is feasible for further analysis.

4.3.2 Multicollinearity Test

Table 8 Multicollinearity Test

Coefficients ^a								
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	2.496	2.038		1.225	.223		
	Tax Socialization	-.161	.123	-.127	-1.309	.193	.428	2.334
	Taxpayer Awareness	.353	.108	.259	3.270	.001	.647	1.547
	Implementation of E-SAMSAT	.699	.104	.646	6.712	.000	.437	2.286

a. Dependent Variable: TAXPAYER COMPLIANCE MOTOR VEHICLE

Based on the results of the multicollinearity test in table 8 above, it can be seen that the tolerance and VIF of the Tax Socialization variable is equal to 0.428 and 2.334, for the Taxpayer Awareness variable is 0.647 and 1.547, for the E SAMSAT Implementation variables are 0.437 and 2.286. Therefore it can be concluded that the regression model equation is not contains multicollinearity problems, which means there is no correlation between independent variables so that it is feasible to use for further analysis because the tolerance value is below 1 and the VIF value is far below 10.

4.3.3 Heteroscedasticity Test

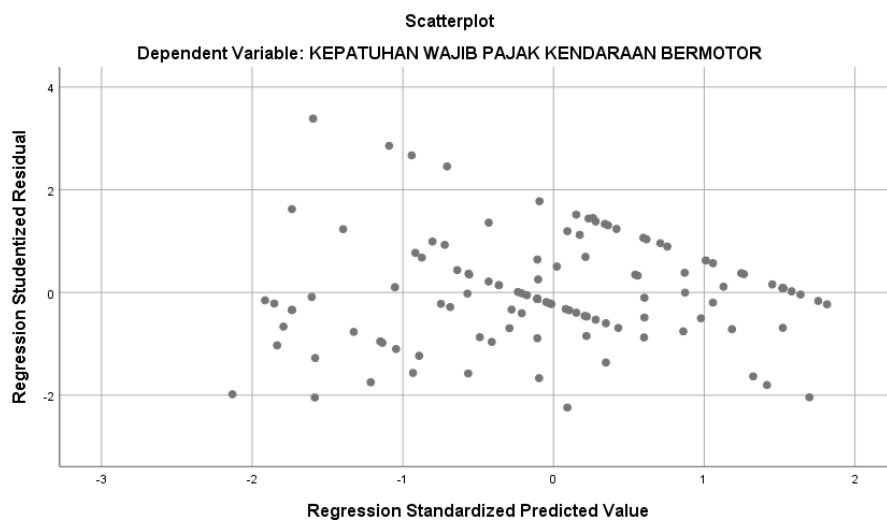


Figure 2 Heteroscedasticity Test

From the scatterplot graph above, it can be seen if the points spread across above and below the number 0 on the y axis, which means there are no symptoms heteroscedasticity in this regression model.

4.4 Multiple Linear Regression Test

Table 9 Multiple Linear Regression Test

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	2.496	2.038		1.225	.223
	Tax Socialization	-.161	.123	-.127	-1.309	.193
	Tax Payer Awareness	.353	.108	.259	3.270	.001
	Implementation of E-SAMSAT	.699	.104	.646	6.712	.000

a. Dependent Variable: TAXPAYER COMPLIANCE MOTOR VEHICLE

Based on the linear regression output in table 4.11 above, the model multiple analysis can be formulated as follows:

$$Y = (2.496-0.161+0.353+0.699+e)$$

The model can be summed up as follows:

1. A constant value of 2,496 means if tax socialization (X1), awareness taxpayers (X2) and the application of e samsat (X3) the value is 0, then compliance motor vehicle tax payer (Y) value is 2,496.
2. The regression coefficient value of the tax socialization variable (X1) is 0.161 meaning that if the other independent variables have a fixed value and tax socialization experience an increase of 1%, then taxpayer compliance will increase by - 0.161.
3. The regression coefficient value of the taxpayer awareness variable (X2) is 0.353 meaning that if other independent variables have a fixed value and awareness of the taxpayer experience an increase of 1%, then taxpayer compliance will increase by 0.353.
4. The regression coefficient value of the e-samsat implementation variable (X3) is 0.699, meaning if the other independent variables have a fixed value and the

application of e-Samsat suffers an increase of 1%, then taxpayer compliance will increase by 0.699.

4.5 Hypothesis Test Results

4.5.1 Coefficient of Determination

Table 10 Coefficient of Determination

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.725 ^a	.526	.514	2.63081
a. Predictors: (Constant), PENERAPAN E SAMSAT, KESADARAN WAJIB PAJAK, SOSIALISASI PERPAJAKAN				

The table above explains the value of the correlation/relationship (R), namely of 0.725 and explained the magnitude of the percentage influence of the independent variables to the dependent variable called the coefficient of determination which is the result from the squaring of R. From the output, the coefficient of determination (R Square) of 0.526 which implies that the effect of the variable free namely Tax Socialization, Taxpayer Awareness and Implementation of E SAMSAT (X) on the dependent variable, namely Vehicle Taxpayer Compliance Motorized (Y) is 52.6%.

4.5.2 F Test (Simultaneous)

Table 11 F Test

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	898.735	3	299.578	43.284	.000 ^b
	Residual	809.777	117	6.921		
	Total	1708.512	120			
a. Dependent Variable: TAXPAYER COMPLIANCE MOTOR VEHICLE						
b. Predictors: (Constant), IMPLEMENTATION OF E-SAMSAT, TAXPAYER AWARENESS, TAX SOCIALIZATION						

Based on the significance value of the Anova output, in the output table above, it is known that the Sig value is 0.000. Because the Sig value is 0.000 < 0.05 then according to the basis of decision making on the F Test it can be concluded that hypothesis is accepted or in other words Socialization of Taxation (X1), Awareness Taxpayers (X2) and Application of E SAMSAT (X3)

simultaneously have an effect significantly to Motor Vehicle Taxpayer Compliance (Y).

4.5.3 T Test (Partial)

Table 12 T Test

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	2.496	2.038		1.225	.223
	SOSIALISASI PERPAJAKAN	-.161	.123	-.127	-1.309	.193
	KESADARAN WAJIB PAJAK	.353	.108	.259	3.270	.001
	PENERAPAN E SAMSAT	.699	.104	.646	6.712	.000

a. Dependent Variable: KEPATUHAN WP KB

Explanation : T table

T table

$$= t(\alpha/2 ; nk-1)$$

$$= t(0.5/2 ; 121-2-1)$$

$$= t (0.025 ; 118)$$

$$= 1.984$$

From table 4.10 above, the hypothesis that can be concluded in this study is as follows:

1. First Hypothesis Testing

Based on the output table above, it is known that the Sig value of the Socialization variable Taxation (X1) is 0.193. Because the Sig value is $0.193 > 0.05$ so it can be concluded that H1 or the first hypothesis is rejected. It means nothing the influence of Tax Socialization (X1) on Taxpayer Compliance Motor Vehicles (Y). Based on the SPSS output above, it is known that the t value is calculated the Tax Socialization variable is -1.309. Because the calculated t value is $-1.309 < 1.984$ (t table), it can be concluded that H1 or the first hypothesis

rejected. This means that there is no influence between Tax Socialization (X1) on Motorized Vehicle Taxpayer Compliance (Y).

2. Second Hypothesis Testing

Based on the output table above, it is known that the Sig value of the Awareness variable Taxpayer (X2) is 0.001. Because the Sig value is $0.001 < 0.05$ so it can be concluded that H2 or the second hypothesis is accepted. It means there is influence between Taxpayer Awareness (X2) to Taxpayer Compliance (Y). Based on the SPSS output above, it is known that the t value of the Mandatory Awareness variable is known The tax is 3,270. Because the t count value is $3.270 > 1.984$ (t table), then it can be concluded that H2 or the second hypothesis is accepted. It means there is influence between Taxpayer Awareness (X2) on Vehicle Taxpayer Compliance Motorized (Y).

3. Testing the Third Hypothesis

Based on the output table above, it is known that the Sig value of the Implementation variable E SAMSAT (X3) is 0.000. Because the Sig value is $0.000 < 0.05$ so it can be concluded that H3 or the third hypothesis is accepted. It means there is influence between the Application of E SAMSAT (X3) to Taxpayer Compliance (Y). Based on the SPSS output above, it is known that the value of t counts the implementation variable E SAMSAT is 6,712. Because the t count value is $6.712 > 1.984$ (t table), then it can be concluded that H3 or the third hypothesis is accepted. It means there is the effect of the Application of E SAMSAT (X3) on Taxpayer Compliance Motor Vehicles (Y).

4.6 Research Discussion

4.6.1 The Effect of Tax Dissemination on Taxpayer Compliance Motor vehicle

The results of this study indicate that the tax socialization variable has a significant negative effect on vehicle tax compliance motorized with a tcount value of -1.309 is negative, the ttable value is 1,984. This shows that tcount < ttable or $-1.309 < 1.984$ and because the Sig value is $0.193 > 0.05$ so it can be concluded that H1 or hypothesis first rejected. This means that there is no influence between Tax Socialization (X1) on Motor Vehicle Taxpayer Compliance (Y). The results of this study in line with the research of Hairul Amril and Diah Intan Syahfitri (2020), that tax socialization has no effect on

taxpayer compliance motor vehicle. Due to the lack of socialization from SAMSAT regarding Vehicle tax. This is evidenced by the number of respondents who answer disagree on the statement about socialization contained in this research questionnaire. However, this is not in line with Kadek Wulandari's research Laksmi P et al (2022) which states that tax socialization has an effect This positive effect on motor vehicle tax compliance is due to: tax socialization goes well, it will tend to increase compliance of motor vehicle taxpayers in paying their taxes.

4.6.2 Effect of Taxpayer Awareness on Taxpayer Compliance Motor vehicle

The results of this study indicate that the variable taxpayer awareness positive significant effect on vehicle tax compliance motorized with a tcount value of 3.270, a ttable value of 1.984. This matter shows that $t_{count} > t_{table}$ or $3.270 > 1.984$ and because the value of Sig $0.001 < 0.05$ so it can be concluded that H2 or the second hypothesis is accepted. This means that there is an influence between Taxpayer Awareness (X2) on Compliance Motor Vehicle Taxpayer (Y). The results of this study are in line with research by Tituk Diah Widajantie et al (2019) that taxpayer awareness effect on motor vehicle tax compliance. This is because If the awareness of the taxpayer is getting higher, it will result the behavior of taxpayers who are increasingly obedient to the tax obligations that must be he paid. However, it is not in line with the research of Hannes Hanvansen and Cherrya Dhia Wenny (2022) which states that the taxpayer's awareness is not effect on motor vehicle tax compliance. Desire paying taxes can increase if there is a positive outlook that arises from taxpayers. Taxation education, both formal and non-formal will increase the public's knowledge of taxation so that directly will also have an impact on taxpayer awareness to pay off obligations tax.

4.6.3 The Effect of E SAMSAT Implementation on Taxpayer Compliance Motor vehicle

The results of this study indicate that the variable is the application of e Samsat positive significant effect on vehicle tax compliance motorized with a tcount of 6.712, a ttable value of 1.984. This matter shows that $t_{count} > t_{table}$ or

3.270 > 1.984 and because the value of Sig 0.000 <0.05 so it can be concluded that H3 or the third hypothesis is accepted. This means that there is an influence between the Application of E SAMSAT (X3) on Compliance Motor Vehicle Taxpayer (Y). This research is aligned with research (Aditya et al., 2021) and (Megayani & Noviari, 2021) state that the application of E-Samsat has a positive effect on the level of taxpayer compliance motorized vehicles because it makes it easier for taxpayers to pay taxes by utilizing existing technology. But the results of this study contrary to research (Aprilianti, 2021) and (Irkham, 2021) which stated that the E-Samsat program had no effect on compliance

Taxpayers because the E-Samsat program is considered not yet usable optimal. The results of this study indicate that with the application of e samsat then the level of one's compliance with the vehicle tax payer motorbikes will be higher because e-samsat makes it easier for taxpayers to pay for PKB online via electronic media and save taxpayer time.

4.6.4 Effect of Tax Socialization, Taxpayer Awareness and Application of E SAMSAT on Vehicle Taxpayer Compliance Motorized

The results of the F (simultaneous) test show that the Sig value is 0.000 this value smaller than the significance level value of 0.05. And seen also from the determination test can be seen that the R-Square value is 0.526. This matter indicates that the contribution of the independent variable to the variable dependent by 52.6%. While the remaining 47.4% were influenced or caused by other variables not examined. So it can be concluded that variables of tax socialization, awareness of taxpayers and implementation of e-samsat simultaneously has a significant effect on vehicle tax compliance motorized. This is in line with what Putri and Abdul (2021) said and Kadek Wulandari Laksmi P et al (2022) who revealed that tax socialization, awareness of taxpayers and implementation of e-samsat effect simultaneously on motor vehicle tax compliance.

5. CONCLUSIONS AND SUGGESTIONS

5.1 Conclusion

Based on research results and calculations from existing data, then researchers draw several conclusions regarding "The Effect of Socialization

Taxation, Taxpayer Awareness and Application of E SAMSAT Against Motorized Vehicle Taxpayer Compliance in Bachelor of Accounting Students Pamulang University” namely:

1. The results of the tax socialization variable with the T test show has a significant negative effect on vehicle tax compliance motorized.
2. The results of the taxpayer awareness variable with the T test show significant effect on motor vehicle tax compliance.
3. The results of the e-samsat implementation variable with the T test show an effect significant impact on motor vehicle tax compliance.
4. The results of the tax socialization variables, taxpayer awareness, and implementation E Samsat with the F test showed a significant effect simultaneously on motor vehicle tax compliance.

5.2 Suggestions

Based on the results of research and discussion of influence tax socialization, awareness of taxpayers, and application of e-samsat to motor vehicle tax compliance, then the suggestions from this study are as follows:

1. For parties who have an obligation to pay taxes for Motorized Vehicles, based on the results of the research implementation can It is suggested to taxpayers to take advantage of the service system has been provided by the government, especially e-samsat where it can be facilitate motor vehicle taxpayers in paying PKB as well follow the socialization held by the relevant agencies so that they know how to apply the services that the government has created and know how important it is to pay taxes that can help the government in carry out infrastructure development to meet the needs of the people and prosper society.
2. For Relevant Government Agencies, based on the results of research can it is suggested to government agencies especially the Ciputat SAMSAT Office that carry out a thorough introduction of its products and conduct socialization related to new products and related to motor vehicle taxes so that the obligatory tax aware of the importance of paying taxes, this kind of thing is caused because there are parties who have the obligation to pay taxes still not yet aware of online vehicle tax payments.

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