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Administrastion Sanctions, Income Level And E-Samsat System On Vehicle Taxpayer Compliance

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Abstract

The aim of the study : (1) Determining the impact of administrative sanctions on vehicle taxpayer compliance. (2) Determining the impact of income level on vehicle taxpayer compliance. (3) Determining the impact of E-Samsat system on vehicle taxpayer compliance. The number of samples used in this research was 72 respondents, which was calculated based on the Slovin formula, with the sample determination method being the appropriate sampling method. Data collection was carried out using a questionnaire method and processing was carried out using SPSS Statistics 26. The results of the research that have been carried out state that : (1) Administrative sanctions have a positive effect on motor vehicle taxpayer compliance. (2) Income level does not have a positive effect on motor vehicle taxpayer compliance. (3) The introduction of the E-Samsat system have a positive effect on motor vehicle taxpayer compliance.

INTRODUCTION

1.1 Background

The tax is a compulsory contribution to the state owed by a natural or legal person, mandatory on the basis of the law, without receiving direct compensation, and used for state needs with a view to the greatest possible welfare of the people becomes. Tax payments are an expression of state obligations and the role of

taxpayers to directly and jointly fulfill tax obligations for state financing and national development. According to the philosophy of tax law, paying taxes is not just an obligation, but the right of every citizen to participate in state financing and development in the form of a share.. There is no denying that one of the pillars of national income comes from tax revenues, which account for around 70% of all government revenues. The development of public service facilities for the community is part of the objectives to be achieved within the framework of national development.

Infrastructure development, education costs, healthcare costs and civil servant salaries, all these things are financed through taxes. The state's largest development revenue comes from the tax sector. The more taxes come in, the more public facilities and infrastructure are built.

Tax revenue is the state's main source of revenue, used to finance public facilities and infrastructure development. The share of the tax sector in government revenue is currently quite large if you look at the development of government revenue from the tax sector. Economic conditions also support tax revenues in a country

Community tax revenues and budgetary allocations are divided into central tax revenues and regional tax revenues. Central tax is a tax administered directly by the central government (General Directorate of Taxes) of the Ministry of Finance, while regional tax is a tax administered by the regional government at

the provincial and regency/city levels.

In terms of tax mechanism, it is closely related to tax compliance. Tax compliance consists of the verb, namely, obey, and the noun, namely, tax. According to the Big Indonesian Dictionary (KBBI), it is defined as obedience to orders and so on, obeying orders, etc. and being disciplined. Meanwhile, the tax is a compulsory levy, mostly in the form of money, to be paid by residents as a compulsory contribution to the state or government in connection with income, property, purchase price of goods, etc. Tax compliance is therefore an attitude that is in accordance with the applicable laws and regulations regarding tax payment obligations. Tax compliance is important because it affects government revenue:

the higher the compliance of taxpayers with the rules in paying taxes, the higher the amount of government revenue, and the lower the compliance of taxpayers with the rules in paying taxes, the lower the amount Amount of tax revenue State revenue. Several factors can affect the level of tax compliance when paying taxes, namely administrative sanctions, income level and the e-Samsat system.

Tax law essentially regulates the relationship between the people (taxpayers) and the state (tax party). Tax law regulates the rights and obligations of taxpayers and tax parties. In order for the law to be effectively implemented, any commitment rule must provide for sanctions if the commitments are not met.

Administrative sanctions are a tool that plays an important role in preventing tax fraud. Administrative sanctions are a tool used by authorized state officials to regulate administrative tax violations. Interest, fines and increases are examples of tax sanctions. Administrative sanctions.

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

"Administrastion Sanctions, Income Level and E-SAMSAT system on Vehicle Taxpayer Compliance".

1.2 Problem Formulation

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

1. Does administrative sanctions affect taxpayer compliance??
2. Does income level affect taxpayer compliance??
3. Does the e-Samsat system have an effect on taxpayer compliance??
4. Do administrative sanctions, income level and the E-Samsat system have a simultaneous effect on taxpayer compliance??

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 administrative sanctions to tax compliance

2. To determine the effect of Income level depends on compliance with tax obligations
3. To determine the effect of e-Samsat tax compliance system
4. To determine the effect of Administrative sanctions, income levels and the e- Samsat system simultaneously impact taxpayer compliance

2. LITERATURE REVIEW

2.1 Attribution Theory (Attribution Theory)

Attribution theory was first discovered by Heider (1958). Attribution theory assumes that people try to figure out why people do what they do, namely that attribution causes behavior (Oktaviani et al., 2017). There are two causes of individual behavior: Internally caused behavior is behavior that is under the individual's personal control, while externally caused behavior is behavior that is influenced from outside and the individual is forced to behave because of the situation. According to Robbins (1996), the determination of internal or external depends on three factors.

2.2 Obedience Theory (Obedience Theory)

Obedience theory states that individuals tend to obey other people in positions of authority (Milgram, 1963 in Mendra, 2017). This obedience results in individuals being able to do unethical things under the authority of their superiors. Milgram (1974) concluded in Mendra (2017) that individuals generally tend to follow instructions from authority figures, up to and including killing innocent people. Obedience to authority has existed in humans since man was born.

Individuals tend to obey orders because they know it is necessary/right, but there are also individuals who carry out orders out of duress or because they believe that the source of authority is not the person responsible for the obedience behavior is. The relationship between obedience theory and this research is that obedience theory is a theory that relates to individual behavior influenced by a position of authority or the influence of leadership. This is due to the existence of a managerial mandate for a person to carry out an activity based on an order. The authority of

commanders' orders to members of military authorities relates not only to professional duties but also to compliance with applicable laws and regulations in Indonesia. Therefore, when an appeal is made by the Government or the Director General of Taxes regarding the tax obligations, the supreme commander of the military authority, namely the TNI Commander, will issue orders or instructions to all its members to comply with the appeal. The commander will issue instructions to his members to carry out their tax obligations in some way, including giving rewards to members who obey orders or imposing sanctions if there are members who disobey orders. This is done so that all members can meet their tax obligations, from paying taxes to filing their annual tax return.

2.3 Administrative sanctions

Sanctions are the punishment of violations by employees of labor discipline and/or the code of ethics in the form of reprimands, written warnings, suspensions with the aim of improving and educating the employee in question, as well as termination of the employment relationship if the employee can no longer be trained . Meanwhile, tax sanctions are a guarantee that the provisions of tax legislation (tax norms) are observed, followed and followed. In other words, tax sanctions are a deterrent tool to prevent taxpayers from violating tax standards. The tax administration's sanctions are fines in the form of an increase in the amount of tax payable for violations of the obligations regulated by the substantive regulations. Looking at the form, it could be that administrative sanctions in the form of increases are the sanctions that the taxpayer fears most. Because if these sanctions were imposed, the amount of tax to be paid could double. Sanctions in the form of increases are generally based on a certain percentage of the unpaid or underpaid tax amount. If you look at the cause, penalties usually arise because the taxpayer does not provide the information required to calculate the tax liability.

2.4 Income Level

According to the Income Tax Law, income is any additional economic capacity received or acquired by a taxpayer (WP), whether originating in Indonesia or outside Indonesia, and which is used for the consumption or increase of wealth

of the taxpayer in question in any form and in any form can be used in any form. . Of course, when it comes to collecting taxes from someone, you have to consider the taxpayer's ability. This includes the taxpayer's ability to assess the individual's financial situation or income level. This level of income is one of the relevant factors in assessing taxpayers' tax compliance, since the income they have influences people's behavior in terms of whether or not to comply with their tax obligations.

2.5 E-SAMSAT system

e-Samsat is an alternative service for electronic payment of vehicle tax, mandatory contributions to the Road Traffic Accident Fund (SWDKLLJ) and validation of annual vehicle registration certificates (STNK) through banking channels (ATMs, mobile banking and Internet banking). To validate and collect the original vehicle registration document (STNK) electronically, you can exchange it for the ATM receipt at Samsat offices. The background for the establishment of e-Samsat is that Presidential Regulation No. 5 of 2015 on the Implementation of a Unified One-Stop Motor Vehicle Management System (SAMSAT) states that the quality of office services with SAMSAT can be improved by establishing a national system Online Samsat (e-Samsat). 15 The existence of e-Samsat services can reduce tax arrears caused by limited time and energy and the ineffectiveness of manual payment services. As tax arrears decrease, the principal amount of vehicle tax revenue increases.

2.6 Motor Vehicle Taxpayer Compliance

Definition of tax compliance according to the Regulation of the Minister of Finance No. 554/KMK/.04/2000 in Devano Sony & Siti Kurnia Rahayu in Feisal Arif is the action of the taxpayer to fulfill his tax obligations in accordance with the provisions of the tax laws and implementing regulations in force in a country .1 Tax compliance is the taxpayer's obedience in the implementation of applicable tax regulations. Taxpayers who comply with their tax obligations comply with the

provisions of the laws and regulations. A compliant taxpayer is a taxpayer who complies with and fulfills his tax obligations in accordance with the provisions of tax laws and regulations.

2.7 Hypothesis Development

According to Sugiyono, the definition of research methods is a scientific method of obtaining data with the aim of being able to describe, prove, develop and discover knowledge and theories, as well as understand, solve and anticipate problems in human life (Sugiyono: 2012). Research method according to Prof.

M.E. Winarno is a scientific activity carried out using careful and systematic techniques. Research Methods According to Muhammad Nasir, research methods are important for a researcher to achieve a goal and find answers to the problems posed. then the hypothesis that can be proposed is as follows:

H1: It is suspected that administrative sanctions has an effect on taxpayer compliance motor vehicle.

H2: It is suspected that income level has an affect on taxpayer compliance motor vehicle.

H3: It is suspected that E-Samsat system has an effect on taxpayer compliance motor vehicle.

H4: Allegedly administrative sanctions, income level and e-samsat system effect on motor vehicle tax compliance.

3. RESEARCH METHOD

3.1 Types of Research

The data analysis method is the method of calculating the data obtained as a research object. In another sense, it is defined as something related to the focus/component under study. Depending on the focus of the problem, the data

analyzed can be individuals, groups, organizations, objects, regions and specific points in time. In this study, the unit of analysis is a region, namely the Pamulang University campus.

In determining the research results, the data testing process was carried out using the IBM SPSS program version 20. Required data analysis techniques include the use of descriptive statistics that aim to fully analyze the data collected (Sugiyono, 2016).

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. Administration Sanctions (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. Income Level (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. E-Samsat system (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

The data analysis method is the method of calculating the data obtained as a research object. In another sense, it is defined as something related to the focus/component under study. Depending on the focus of the problem, the data analyzed can be individuals, groups, organizations, objects, regions and specific points in time. In this study, the unit of analysis is a region, namely the Pamulang University campus.

In determining the research results, the data testing process was carried out using the IBM SPSS program version 26. Required data analysis techniques include the use of descriptive statistics that aim to fully analyze the data collected (Sugiyono, 2016). Then the test is used statistics as follows:

3.5.1 Descriptive Statistical Analysis

Descriptive statistics can provide an overview of data consisting of the average value (mean), mean (median), frequently occurring values (mode), minimum value, maximum value, and standard deviation. This is necessary to obtain an overall picture of the samples collected and to meet the requirements for use as research samples.

3.5.2 Data Quality Test

Validity Test

Validity test is used to measure the level of validity of a questionnaire used in research. A questionnaire is considered valid if the questions in the questionnaire can reveal something that the questionnaire will measure (Ghozali, 2011). The decision whether a variable is valid or not is determined based on the test criteria. If the calculated r-value is positive and > r-table, the variable is valid. If the calculated r is positive and < r-table, the variable is invalid, and if the calculated r

> r-table but has a negative sign, then the variable is invalid.

Reliability Test

Reliability tests are used to determine the accuracy of the measuring devices used in research. Reliability is related to the accuracy and consistency of the measuring device. Reliability testing is performed on instruments to determine the consistency of the instrument as a measurement tool so that the measurement results can be trusted (Imron, 2019). The basis for decision making in the reliability test is that the questionnaire is declared reliable or consistent if the Cronbach alpha value is > 0.60. If the Cronbach alpha value is <0.60, the questionnaire is declared unreliable or inconsistent. Reliability testing was performed using the Cronbach alpha method with a Cronbach alpha reliability coefficient value > 0.6. This value is the minimum value for any variable that is considered reliable or reliable.

3.5.3 Classical Assumption Test

The classic assumption test is a statistical requirement that must be present in multiple linear regression analysis. There are several types of classic acceptance tests, including the normality test, the multicollinearity test, and the heteroscedasticity test.

Normality test

Der Normalitätstest zielt darauf ab, festzustellen, ob die für die Forschung verwendeten Daten eine Normalverteilung aufweisen oder nicht (Ghozali, 2011). Gute Daten sind Daten, die normalverteilt sind. Die in diesem Normalitätstest verwendete Formel ist die Kolmogorof-Smirnov-Methode.

Multicollinearity Test

The multicollinearity test aims to test whether the regression model finds a correlation between independent variables (Ghozali, 2011). A good regression model should have no correlation between independent variables. A regression model is considered free of multicollinearity if the tolerance value is < 1 or equal to the VIF value < 10 (Ghozali, 2011).

Heteroscedasticity Test

The heteroscedasticity test aims to test whether there is an inequality of variance between the residuals of one observation and another in the regression model (Ghozali, 2011). A good regression model is homoscedasticity. The presence or absence of heteroscedasticity can be determined using the Glejser test based on the probability of significance above the confidence level (>0.05).

3.5.4 Multiple Regression Analysis

This research uses multiple regression equations to analyze the influence of administrative sanctions, taxpayer awareness, income level and modernization of the tax administration system on automobile taxpayers' compliance. Here is the multiple regression equation:

$$Y = a + b1X1 + b2X2 + b3X3 + e$$

Information:

Y = Motorized Vehicle Taxpayer Compliance

α = Constant price (price of Y when X=0)

β = Regression Coefficient price

x1 = First Independent variable (Administration Sanctions)

x2 = Second Independent variable (Income Level)

x3 = Third Independent Variable (E-Samsat system)

3.5.5 Hypothesis Testing

Coefficient of Determination

The coefficient of determination test (R^2) measures the extent to which the model is able to explain variations in the dependent variable. The value of the coefficient of determination is between 0 (zero) and 1 (one). The R^2 value

The closer it is to 1 (one), the more it means that the independent variables provide almost all the information needed to predict variations in the independent

or explanatory variables. On the other hand, if the R^2 value is close to 0 (zero), the influence of the independent variable on the dependent or dependent variable is even weaker.

Statistical Test F (Simultaneous)

The F-statistic test basically shows whether all independent variables considered in the model have a common influence on the dependent or dependent variable with a significance level of 5%. The statistical F-test is performed comparing the results of the F-test calculation with the F-table value.

1) If the calculated F-value > F-table, the hypothesis is accepted

2) Meanwhile, the hypothesis is rejected if F count < F table.

Statistical Test t (Partial)

The t-test is used to test individual independent variables for dominant influence with a significance level of 5% (Ghozali, 2009). Hypothesis testing was performed by regression using the SPSS Statistics 23 program by comparing the significance level (Sig t) of each independent variable with a significance level of $\alpha = 0.05$. If the significance level (Sig t) is less than $\alpha = 0.05$, the hypothesis is accepted, which means that the independent variable has a significant influence on the dependent variable. On the other hand, if the significance level (Sig t) is greater than $\alpha = 0.05$, the hypothesis is not accepted, which means that the independent variable has no significant influence on the dependent variable.

4. RESEARCH RESULTS AND DISCUSSION

4.1 Data Quality Test

4.1.1 Validity Test

The validity test measures whether a questionnaire used is valid or not. In this research, the technique used to test validity is to perform a bivariate correlation

between each indicator value and the overall construct value (correlated item-total correlation). Data are considered valid if r count > r table for freedom degree (df) = n-2 and the sum of each construct is significant at the 0.05 level. The number of samples in this study (n) = 72 and the df size can be calculated as 72-2 = 90. With df = 70 and alpha = 0.05, the r-table is 0.2319. Below are the results of the validity tests in this research, which can be seen in the table and image below.

Table 1 Validity Test X1

Question	R Count	R Tabel	Description
X1.1	0.589	0,2319	Valid
X1.2	0.749	0,2319	Valid
X1.3	0.734	0,2319	Valid
X1.4	0.747	0,2319	Valid
X1.5	0.750	0,2319	Valid

By looking at table above, it can be seen that there are 5 questions in this Administration Sanctions variable declared Valid. That's because correlation coefficient or r count > r table.

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

Table 2 Validity Test X2

Question	R count	R table	Description
X2.1	0.328	0,2319	Valid
X2.2	0.748	0,2319	Valid
X2.3	0.564	0,2319	Valid

X2.4	0.398	0,2319	Valid
X2.5	0.733	0,2319	Valid

By looking at table 2 above, it can be seen that there are 5 questions in this Income Level variable is declared Valid. That's because correlation coefficient or r count > r table.

Furthermore, the results of the validity test on the E SAMSAT system (X3) can be seen in table 3 below:

Table 3 Validity Test X3

Question	R count	R table	Description
X3.1	0.750	0,2319	Valid
X3.2	0.879	0,2319	Valid
X3.3	0.778	0,2319	Valid
X3.4	0.864	0,2319	Valid
X3.5	0.718	0,2319	Valid

By looking at table 3 above, it can be seen that there are 5 questions in the E SAMSAT system it is declared Valid. That's because correlation coefficient or r count > r table.

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

Table 4 Validity Test Y

Question	R count	R table	Description
Y.1	0.665	0,2319	Valid
Y.2	0.633	0,2319	Valid

Y.3	0.535	0,2319	Valid
Y.4	0.676	0,2319	Valid
Y.5	0.732	0,2319	Valid

By looking at table 4 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 5 Reliability Test

Variabel	Cronbach's Alpha	Nilai Cronbach's Alpha	N of Item	Keterangan
Sanksi Administrasi (X1)	0,879	> 0,60	5	Reliabilitas Tinggi
Tingkat Pendapatan (X2)	0,766	> 0,60	5	Reliabilitas Tinggi
Sistem E-Samsat (X3)	0,921	> 0,60	5	Reliabilitas Tinggi
Kepatuhan Wajib Pajak (y)	0,832	> 0,60	5	Reliabilitas Tinggi

Based on table 5 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

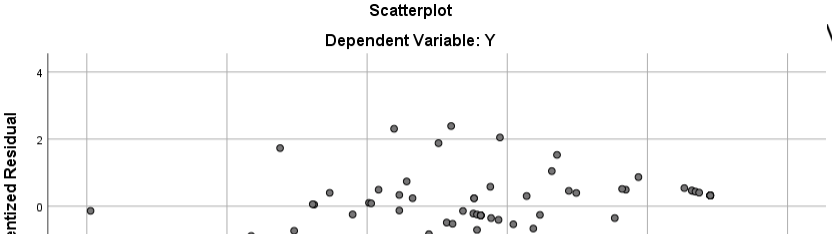

Figure 1 Normality Test P-Plot

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 6 Kolmogorov Smirnov Monte Carlo Normality Test

N		72
Normal Parameters[a,b]	Mean	.0000000
	Std. Deviation	2.19666981
Most Extreme Differences	Absolute	.067
	Positive	.067
	Negative	-.062
Test Statistic		.067
Asymp. Sig. (2-tailed)		.200[c,d]

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

d. This is a lower bound of the true significance

Based on the Kolmogorox-Smirnov normality test, it can be seen that the results of Asymp. Sig is 0.20, which means the significance value of 0.20 is greater than 0.05. It can be concluded that the data is normally distributed.

4.3.2 Multicollinearity Test

Table 7 Multicollinearity Test

Coefficients[a]

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
(Constant)	5.724	1.889		3.030	.003		
X1	.288	.096	.330	3.012	.004	.580	1.726
X2	.060	.121	.059	.497	.621	.498	2.009
X3	.396	.098	.447	4.050	.000	.571	1.751

a. Dependent Variable: Y

If the tolerance value is below 0.10 or the VIF is above 10, multicollinearity exists. From the above table it is known that:

Table 8 Multicollinearity Test

Variabel	Tolerance	VIF	Kriteria
X1	0.580	1.726	Tidak terjadi Multikolonieritas
X2	0.498	2.009	Tidak terjadi Multikolonieritas

X3	0.571	1.751	Tidak terjadi Multikolonieritas

4.3.3 Heteroscedasticity Test

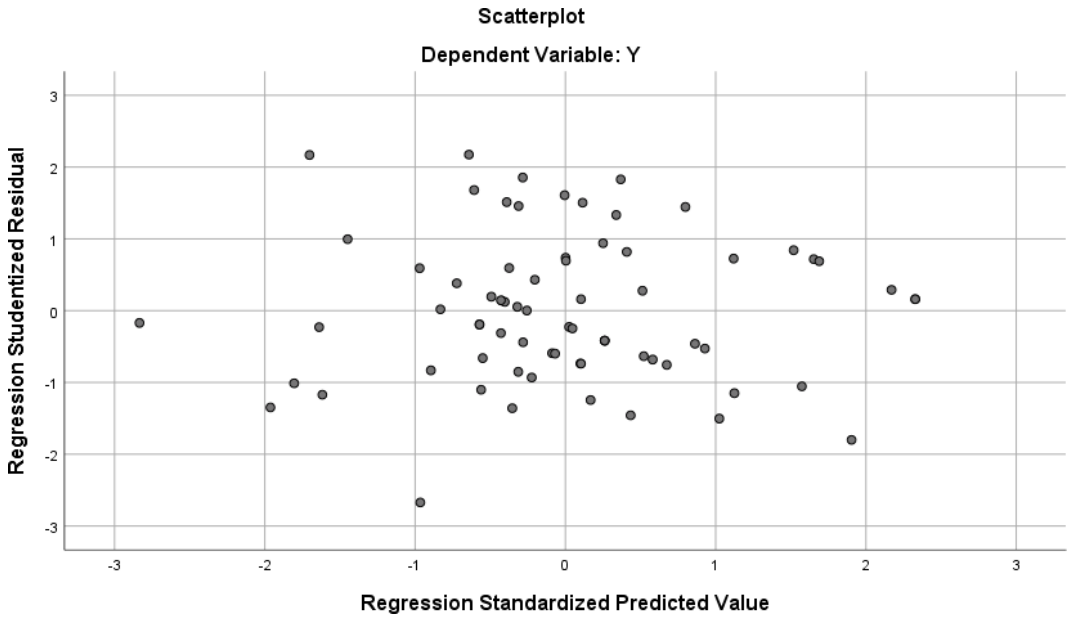

Figure 2 Heteroscedasticity Test

From the scatterplot in the image, it can be seen that the shaped points are randomly distributed and spread both above and below the number 0 on the Y- axis. It can be concluded that heteroskedasticity does not occur in the regression model.

4.4 Multiple Linear Regression Test

Table 9 Multiple Linear Regression Test

Coefficients[a]

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF

(Constant)	5.724	1.889		3.030	.003		
X1	.288	.096	.330	3.012	.004	.580	1.726
X2	.060	.121	.059	.497	.621	.498	2.009
X3	.396	.098	.447	4.050	.000	.571	1.751

a. Dependent Variable: Y

Based on the linear regression output in table 4.9 above, the model multiple analysis can be formulated as follows:

KM = α + β1 X1 + β2 X2 + β3 X3

KM = 5.724 + 0.288 (X1) + 0.060 (X2) + 0.396 (X3)

Based on the test results, it can be seen that the regression coefficient for the variable "administrative sanctions" (X1) is 0.288, which indicates that administrative sanctions affect the compliance of motor vehicle taxpayers. The regression coefficient for income level (X2) is 0.060, which indicates that the income level influences the compliance of motor vehicle taxpayers. Likewise, the regression coefficient (X3) of the E-Samsat system of 0.396 shows that the E-Samsat system has an impact on the compliance of motor vehicle taxpayers.

4.5 Hypothesis Test Results

4.5.1 Coefficient of Determination

Table 10 Coefficient of Determination

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.726[a]	.527	.507	2.196

a. Predictors: (Constant), X3, X1, X2

b. Dependent Variable: Y

Coefficient of Determination = r2 = 0.507/ 50,7%

From the table above, it can be seen that the summary model adjusted R-squared is 0.507. From the above table, it can be seen that the ability of the independent variable, namely administrative sanctions, income level and the E-Samsat system, in explaining the variant of the dependent variable, namely vehicle tax compliance, is 50,7%. . The remaining 49,3% are explained by other variable

causes outside the studied model, namely other factors that influence taxpayer compliance, such as: B. the quality of tax audits, the established high and low tax rates, the willingness and awareness of taxpayers and the behavior of taxpayers.

4.5.2 F Test (Simultaneous)

Table 11 F Test

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	366.045	3	122.015	25.304	.000[b]
	Residual	327.899	68	4.822		
	Total	693.944	71			

a. Dependent Variable: Y

b. Predictors: (Constant), X3, X1, X2

The Sig value of 0.00 < 0.05 indicates that each independent variable together has a significant influence on Y. Based on the table, it is known that the F-value is 25,304, with a significance of < 0.05 (0.000 < 0.05) and If the calculated F-value is 25,304 > 3.13, it can be concluded that the independent variables "Administrative sanctions", "income level" and "E-Samsat system" together influence the dependent variable "Motor Vehicle Taxpayer Compliance".

4.5.3 T Test (Partial)

Table 12 T Test

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients			Collinearity Statistics	
		B	Std. Error	Beta	t	Sig.	Tolerance	VIF
1	(Constant)	5.724	1.889		3.030	.003		
	X1	.288	.096	.330	3.012	.004	.580	1.726
	X2	.060	.121	.059	.497	.621	.498	2.009
	X3	.396	.098	.447	4.050	.000	.571	1.751

a. Dependent Variable: Y

To explain the results of the t-test in the image above, we first calculate the t-table. It is known that the significance with the distribution t = n-k-1 or 72-3-1 = 68 is 0.05/2 = 0.25. Then look at the t-table with a significance level of 0.025 for the number of samples or n = 68, then we get t table = 1.995.

Table 13 T Test

Variabel	T Hitung	T Tabel	Kriteria
X1	3.012	1,995	Berpengaruh Terhadap Y
X2	0.497	1,995	Tidak Berpengaruh Terhadap Y
X3	4.050	1,995	Berpengaruh Terhadap Y

After being tested, the three independent tables produced the following test results :

1. Administration Sanctions

Based on Table 4.12 of the variable “Administrative sanctions”, it is found that the significance value is < 0.05 (0.04 < 0.05), while for the calculated t-value > t-table (3,013 > 1.995) it can be concluded, that Ha and Ho are accepted rejected, which means that the variable “administrative sanctions” has a partial influence on vehicle tax compliance. This proves that the variable “administrative sanctions” (X1) has a positive and significant impact on vehicle taxpayer compliance. That is, the higher the administrative sanctions, the higher the compliance with vehicle tax liability.

Ha: The administrative penalty variable has a positive impact on compliance with vehicle tax obligations.

2. Income Level

The income level variable revealed that the significance value was > 0.05 (0.621 > 0.05), while for the t value < t table (1.497 < 1.995) it can be concluded that Ha is rejected and Ho is accepted, which means that the variable “income level” has a partially negative impact on vehicle tax compliance. This means that the higher the income level, the better the vehicle tax compliance.

Ha: The income level variable has a negative impact on vehicle tax compliance.

3. E-Samsat system

For the tax sanctions variable, it was found that the significance value was <0.05 (0.00 < 0.05), while for the t-value > t-table (4.050 > 1,995) it can be concluded that Ha was accepted and Ho was rejected will, which means The variable of the E-Samsat system has a partial impact on the compliance of motor vehicle taxpayers. This means that the higher the tax penalties, the better the compliance with vehicle tax regulations.

Ha: The E-Samsat system variable has a positive impact on vehicle taxpayer compliance.

4.6 Research Discussion

4.6.1 The Effect of Administration Sanctions on Taxpayer Compliance Motor vehicle

A significance value of <0.05 (0.04 <0.05) was found for the variable administrative sanctions, while the calculated T-value was found to be > T-table (3,013 > 1,995). The first hypothesis tested is that administrative sanctions have a positive effect on vehicle tax compliance. Based on the table above, it can be seen that depending on the regression coefficient value and significance value, there is a positive influence on tax compliance. The regression coefficient value obtained was 0.288 and the significance value was <0.05 (0.04 <0.05). It can therefore be assumed that administrative sanctions have a positive effect on compliance with vehicle tax obligations. This significant influence supports the first hypothesis.

Based on previous research, the results of this research can be compared with previous research authored by (Indrasari, 2020) entitled Do Administrative Sanctions, Tax Knowledge and Awareness have an effect on Taxpayer Compliance. His research wrote that Administrative Sanctions do not have a positive impact on vehicle tax compliance.

The results of the above t-test indicate that administrative sanctions have a positive impact on vehicle tax compliance. The influence in this research arises

because administrative sanctions are introduced by the government as a tool to regulate all aspects of state life, including ensuring tax compliance by taxpayers so that each taxpayer can meet their tax obligations.

4.6.2 Effect of Income Level Taxpayer Compliance Motor vehicle

A significance value of <0.05 (0.621 <0.05) was found for the variable administrative sanctions, while the calculated T-value was found to be > T-table (0.497 > 1,995). The next hypothesis to be tested is that income level has a positive effect on vehicle tax compliance. Based on the calculation table above, it can be seen that depending on the regression coefficient value and significance value, there is a negative influence on tax compliance. The obtained regression coefficient value was 0.060 and the significance value was > 0.05 (0.621 > 0.05). It is therefore safe to assume that income level does not have a positive impact on vehicle tax compliance. Research consistent with this research, namely research by (Cahyani, 2023), found that previous researchers concluded that income level had no positive impact on vehicle tax compliance. High income does not necessarily mean that taxpayers are compliant and obedient in paying taxes, and conversely, low-income taxpayers do not necessarily mean that they are disobedient in paying automobile taxes. Many taxpayers have high incomes but still commit tax fraud.

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

It was found that the income level variable had a value of <0.05 (0.00 < 0.05) while the calculated t-value was > t-table (4.050 > 1,995). The third hypothesis tested is that the E-Samsat system has a positive impact on vehicle taxpayer compliance. Based on the calculation table above, it can be seen that depending on the regression coefficient value and significance value, there is a positive influence on tax compliance. The regression coefficient value obtained was 0.396 and the significance value was <0.05 (0.00 <0.05). So it can be said that the E-Samsat system has a positive impact on compliance with vehicle tax obligations.

The results of this research can be used as a comparison with previous research authored by (Aji, 2021) entitled “The Influence of Drive Thru Samsat Systems, E-Samsat and Information Systems on the Quality of Motor Vehicle Tax

Services". . In his research it was written that E-Samsat had no positive impact on vehicle tax compliance. The researchers conclude that there is a lack of knowledge and socialization regarding E-Samsat and they have not yet begun to recognize and use developments in information and communication technology in carrying out everyday activities, so that online based E-Samsat was not used as an optimal means.

5. CONCLUSIONS AND SUGGESTIONS

5.1 Conclusion

The aim of this research is to determine the impact of administrative sanctions, income level and the E-Samsat system on vehicle taxpayers' compliance. Based on the results of the analysis carried out, the following conclusions can be drawn:

1. Administrative sanctions have a positive effect on compliance with vehicle tax obligations. Based on these results, the established administrative sanctions in the tax area are consistent with the procedures carried out. This means that the better informed the taxpayer is about the severity of the administrative sanctions, the higher the compliance of motor vehicle taxpayers.
2. Income level does not have a positive impact on vehicle tax compliance. This means that the higher a taxpayer's income, the lower the vehicle tax payer's compliance.
3. The E-Samsat system has a positive impact on vehicle taxpayer compliance. This means that the easier it is to use the E-Samsat system and the more practical and efficient the use of the system, the higher the compliance of motor vehicle taxpayers.

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