

# DETERMINANTS OF TAXPAYER COMPLIANCE IN PAYING MOTOR VEHICLE TAX IN AN EMERGING COUNTRY

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## Abstract

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This research aims to determine the effect of electronic Samsat (e-Samsat), public service accountability, tax penalty, vehicle tax relief program, and moral obligation on taxpayer compliance in paying motor vehicle tax at the Samsat Office in Bekasi City. Data collection was conducted by spreading questionnaires to the motor vehicle taxpayer in Bekasi City with a sample amounted to 130 respondents. Data were analyzed by structural equation modeling (SEM) method with partial least square (PLS) approach. The result of the analysis and hypothesis testing showed that e-Samsat, public service accountability, tax penalty, vehicle tax relief program, and moral obligation have a positive and significant effect on taxpayer compliance in paying motor vehicle tax. The results of this study are in accordance with the attribution theory where a person's behavior is influenced by external factors, namely, behavior caused from outside the taxpayer, and in accordance with the theory of planned behavior (TPB), which states that a person's behavior can be caused by three factors, namely control belief is a belief about the existence of things — things that support or hinder a person's behavior and how strongly they support or hinder a person's behavior (Ajzen, 1991).

**Keywords:** E-Samsat, Public Service Accountability, Tax Penalty, Moral Obligation, Vehicle Tax Relief Program, Taxpayer Compliance

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## 1. INTRODUCTION

Taxes act as a means to carry out socio-economic policies such as transferring resources from the private sector to the public sector, distributing government costs both vertically and horizontally proportionally to taxpayers, and encouraging growth, stability, and efficiency (Musgrave & Musgrave, 1989). Indonesia is a developing country where one of the main sources of income is tax revenue from the public. Based on data from the 2020 State

Revenue and Expenditure Budget (APBN), Indonesia's state revenue is Rp. 2,233.2 trillion, with taxes contributing to an income of Rp. 1,865.7 trillion (kemenkeu.go.id). This shows that taxes accounted for 84% of all state revenues disclosed by the Ministry of Finance of the Republic of Indonesia in 2020.

In Indonesia, taxes are divided into two based on the collection, namely central taxes and local taxes. While the central government through the Directorate General of Taxes collects central

taxes, local governments through the Regional Revenue Service collect local taxes, the results of which will be included in the Regional Revenue and Expenditure Budget (APBD) to finance the implementation of the regional government, both provincial and city or district, in order to obtain regional autonomy, harmonious, real, dynamic, and responsible for the regional autonomy system where the regional government can plan regional progress by developing the potential of the region (Nahumury, Utama, & Suryaningrum, 2018). According to Christia and Ispriyarso (2019), each region is required to find alternatives to finance the administration of government and regional development by minimizing expectations for assistance from the central government. Therefore, local governments continue to strive to increase the potential of their regional revenues by digging up revenues through local taxes.

In fact, not a few taxpayers neglect their obligations to pay motor vehicle tax. Until the end of 2019, of all possible motor vehicle tax receipts, more than 30% of vehicles are still in arrears in paying their taxes. The Head of the Revenue and Billing Section of the Bekasi City Regional Revenue Management Service Center at the West Java Regional Revenue Agency, Gumiwan, said the percentage was comparable to more than 400,000 units of motorized vehicles in Bekasi City that had not paid taxes (kompas.com). Meanwhile, regional tax revenues in West Java Province in 2020 based on the Regional Fiscal Study decreased and did not reach the target. West Java Province targets local tax revenues in 2020 to reach Rp. 32,297.08 billion, but the realization of local tax revenues only reached Rp. 29,597.71 billion. This data shows that the percentage of taxpayer compliance in paying motor vehicle tax has not yet reached 100%.

The large number of vehicles that are in arrears in paying taxes indicates that there are factors that affect taxpayer compliance (Kurniawan, Sarlina, & Umiyati, 2019). Based on research conducted by Chau and Leung (2009), the level of taxpayer compliance in a country is an important element that can affect tax revenue. Therefore, the government efforts to improve the welfare of the community will be hampered if the level of taxpayer compliance is still low (Corey, 2009). Taxpayer compliance is explained as the willingness of taxpayers to comply with tax regulations, where taxpayers always report income and pay taxes correctly and on time (Andreoni, Erard, & Feinstein, 1998, p. 2).

Furthermore, taxpayer compliance is also influenced by public service accountability (Febiana, Widiawati, & Kurniawan, 2020). In their research, Febiana et al. (2020) state that public service accountability has a positive and significant effect on taxpayer compliance in paying motor vehicle tax. Accountability is one of the pillars of good governance where the government is responsible for making decisions in the public interest, and in this case, is the responsibility of local governments to public services. Not only commercial companies, currently government agencies, especially taxes, also feel the importance of service quality because tax agencies also have customers, namely taxpayers (Alabede, Ariffin, & Idris, 2011). The services provided by the tax officer will have an impact on

the formation of the attitude of the taxpayer in following the taxation process, where the better the service provided, a more positive attitude towards the taxation process the taxpayer will have (Dewi, Yudiantara, & Yasa, 2020). Therefore, tax officers are required to provide friendly, fair, and firm services to taxpayers because good service will affect taxpayer compliance in paying taxes. This means that taxpayers will fulfill their tax obligations if the accountability of services at the Bekasi City Samsat Joint Office is carried out properly and in accordance with the provisions of the laws and regulations for the implementation of public services where services must be accountable, both to the public and to the leadership of the tax agency service unit.

The third factor that can affect taxpayer compliance is tax sanctions (Anshori, 2020). In his research, Anshori (2020) proves that the application of tax sanctions has a positive and significant effect on taxpayer compliance in paying motor vehicle tax. Witte and Woodbury (1985) mention that one of the main motivators of a person's obedient attitude in paying taxes is the sanctions or fines set by the tax authorities. The application of less strict tax sanctions causes taxpayers to underestimate their tax obligations so that not a few taxpayers pay five-year vehicle taxes at once or even pay no vehicle taxes at all (Syah & Krisdiyawati, 2017). In Indonesia, the government imposes sanctions in the form of administrative fines for motor vehicle tax violators who do not make payments according to the maturity contained in the Regional Tax Assessment Letter (SKPD) (Amalia, Topowijono, & Dwiatmanto, 2016).

Based on research conducted by Gustaviana (2020), the implementation of the motor vehicle tax whitening program is very beneficial for taxpayers so that it can affect their compliance in fulfilling their tax obligations. This motor vehicle tax whitening program began to be implemented by the West Java Provincial government in 2020 as the Triple Profit Plus Program which aims to attract taxpayers' interest and ease their burden. Based on a statement by the Head of the Regional Revenue Agency of West Java Province, Hening Widiatmoko, as of May 2020, more than 700 thousand taxpayers have taken advantage of this program. This means that the implementation of the motor vehicle tax whitening program can affect taxpayer compliance in paying motor vehicle taxes.

The last factor that can affect taxpayer compliance is moral obligation which is an internal factor that arises from within the taxpayer (Layata & Setiawan, 2014). In their research, Layata and Setiawan (2014) stated that someone who has good moral obligations has a perspective on taxes as a positive obligation, therefore moral obligations can increase taxpayer compliance. Moral obligation is a sense of responsibility for one's concerns about what is right and wrong (Ajzen, 1991). Moral obligation is the result of ourselves in the form of everyone's feelings and is not a coercion from outsiders. The moral obligation of taxpayers is part of their responsibility for regional financing by always paying taxes. If the taxpayer has a sense of responsibility, the taxpayer will comply with his tax obligations (Rahayu, 2015).

The contribution of this study is to determine the effect of e-Samsat, public service accountability, tax sanctions, motor vehicle tax whitening programs, and moral obligations on the level of taxpayer compliance.

The formulation of the problem in this study is as follows:

1. Does e-Samsat affect taxpayer compliance in paying motor vehicle taxes at the Bekasi City Samsat Joint Office?
2. Does public service accountability affect taxpayer compliance in paying motor vehicle taxes at the Bekasi City Samsat Joint Office?
3. Does the tax sanction affect taxpayer compliance in paying motor vehicle tax at the Bekasi City Samsat Joint Office?
4. Does the motor vehicle tax whitening program affect taxpayer compliance in paying motor vehicle tax at the Bekasi City Samsat Joint Office?
5. Does moral obligation affect taxpayer compliance in paying motor vehicle tax at the Bekasi City Samsat Joint Office?

The objectives of this research, namely:

1. To find out the effect of e-Samsat on taxpayer compliance in paying motor vehicle taxes at the Bekasi City Samsat Joint Office.
2. To determine the effect of public service accountability on taxpayer compliance in paying motor vehicle taxes at the Bekasi City Samsat Joint Office.
3. To determine the effect of tax sanctions on taxpayer compliance in paying motor vehicle taxes at the Bekasi City Samsat Joint Office.
4. To determine the effect of the motor vehicle tax whitening program on taxpayer compliance in paying motor vehicle taxes at the Bekasi City Samsat Joint Office.
5. To determine the effect of moral obligation on taxpayer compliance in paying motor vehicle taxes at the Bekasi City Samsat Joint Office.

The remainder of this paper is structured as follows. Section 2 reviews the relevant literature. Section 3 presents the hypotheses developed in the study. Section 4 analyzes the methodology that has been used to conduct empirical research. Section 5 reviews the results and presents the discussion. Section 6 reviews the conclusions and suggestions.

## 2. THEORETICAL FRAMEWORK

### 2.1. Attribution theory

Attribution theory was first proposed by Heider (1958). Through his writings entitled "Native Theory of Action", which is a conceptual framework used to interpret, explain, and predict a person's behavior, Heider explains that attribution theory is one's attempt to infer the causes of people doing what they do. According to Puteri, Syofyan, and Mulyani (2019), this theory explains the processes that occur within a person so that they can understand a person's behavior. The cause of a person's behavior itself is divided into two, the first is external factors, namely factors that come from outside a person, where usually a person behaves forcibly because of the situation he faces, and internal factors, namely

behavior that is under his own control. Meanwhile, in social perception, according to Robbins and Judge (2015), the causes of a person's behavior are known as dispositional attributions (internal factors) and situational attributions (external factors). Dispositional attribution is based on something that exists within a person such as personal traits, self-perception, and motivational abilities. Meanwhile, situational attribution is based on the environment that influences behavior, such as social conditions, social values, and community views. To determine a person's behavior is caused by external or internal factors, Robbins and Judge (2015) reveal the following three factors:

1. *Specificity*: Refers to how a person exhibits behavior, i.e., whether a person exhibits different behaviors in different situations. If the behavior is considered normal, then the behavior is caused by internal factors. Conversely, if the behavior is considered unusual then the behavior is caused by external factors.

2. *Consensus*: Refers to whether someone when faced with a similar situation will respond in the same way. If the consensus is low, then the behavior is caused by internal factors, and conversely, if the consensus is high, then the behavior is caused by external factors.

3. *Consistency*: Refers to the similarity of a person's response, namely whether someone always responds in the same way but at different times. A person's behavior is influenced by internal factors if the person is always consistent in behaving. And conversely, a person's behavior is influenced by external factors if the person is not consistent in behaving.

In this study, based on attribution theory, factors that can affect taxpayer compliance include moral obligations as internal factors, e-Samsat, public service accountability, tax sanctions, and motor vehicle tax whitening programs as external factors.

### 2.2. Theory of planned behavior

The theory of planned behavior (TPB) is a study in the field of psychology regarding the factors that influence a person's behavior which was developed by Ajzen (1991). This theory is an extension of the theory of reasoned action (TRA) developed by Fishbein and Ajzen (1975). Based on TRA, a common factor in TPB is an individual's intention to perform a certain behavior. The intention is assumed to be a motivating factor that influences behavior, which is an indication of how hard someone wants to try and how much effort is planned to do something. According to Ajzen (1991), the emergence of the intention to behave is determined by the following three factors:

1. *Behavioral belief*: Namely a person's belief about the consequences of a behavior. Belief in these results will form attitudes toward behavior.

2. *Normative belief*: Namely social environmental factors that can influence individual decisions, or beliefs about the normative expectations of others who become role models such as family, friends, and others, so that they are motivated to fulfill these expectations. Normative expectations form subjective norm variables on behavior.

3. *Control belief*: Namely beliefs about the existence of things that support or hinder the behavior to be displayed and the perception of how strong the things that support and inhibit the behavior. Control belief forms a perceived behavioral control variable (perceived behavioral control).

Based on the TPB, it can be said that individual behavior to comply with tax obligations is determined by intention. Before doing something, individuals have confidence in the results to be obtained (behavioral belief). This is related to the moral obligations of taxpayers, according to Ajzen (1991), moral obligations are individual norms that a person has in doing something, such as ethics, principles of life, and feelings of guilt. This means that taxpayers believe that paying taxes is their obligation and will feel guilty if they do not fulfill it. In addition, taxpayers have confidence in the normative expectations of others (normative belief), such as tax officers, who provide good service in the hope of motivating taxpayers to comply with taxes, thus taxpayers will have confidence and choose tax-abiding behavior.

### 2.3. Compliance theory

According to the Big Indonesian Dictionary, "obedient" means liking to obey orders, obeying orders or rules, and being disciplined. "Compliance" means being obedient, obedient, subject to teaching or regulation. According to Tyler (1990), there are two basic perspectives in the sociological literature on law compliance, which are called instrumental and normative. The instrumental perspective assumes that a person is completely driven by self-interest and responses to behavioral changes. While the normative perspective deals with what people perceive as moral and against their personal interests. Someone will obey the law that is considered appropriate and consistent with their internal norms. Normative commitment through personal morality means obeying the law because the law is considered an obligation, while normative commitment through legitimacy means obeying the rules because the law-making authority has the right to dictate behavior.

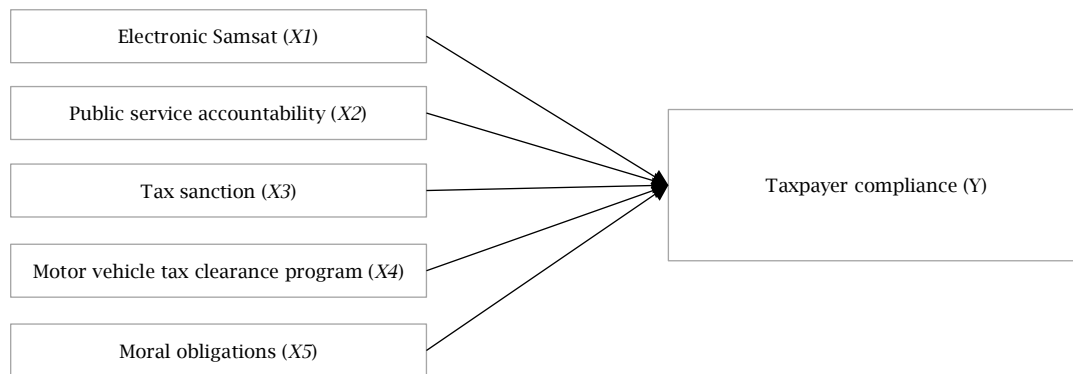
Many studies have been conducted on similar topics but with different objects and time periods. As a reference, the results of research on the effect of the e-Samsat system on taxpayer compliance conducted by Wardani and Juliansya (2018) show that the better the e-Samsat system, the higher the taxpayer compliance because taxpayers are satisfied with the services provided through the e-Samsat system, where the system itself aims to improve the quality of the service system by facilitating the tax payment system using electronic devices. With the convenience, and reliability felt by taxpayers after using e-Samsat, it will make taxpayers always comply in fulfilling their tax obligations. This is supported by research conducted by Wuryanto, Sadiati, and Afif (2019) regarding the factors that affect taxpayer compliance in paying motor vehicle taxes. After distributing questionnaires to 400 motorized vehicle taxpayers, the results of the study show that both simultaneously and

partially, tax knowledge, tax socialization, and e-Samsat have a positive and significant effect on taxpayer compliance, with e-Samsat being the dominant factor at 49.9%.

Furthermore, the results of research conducted by Widnyani and Suardana (2016) and Febiana et al. (2020) show that public service accountability has a positive and significant effect on taxpayer compliance. The service here is not only how Samsat officers serve taxpayers in a friendly, fair, and firm manner in meeting their needs when paying taxes according to laws and regulations, but also includes good facilities and infrastructure at the Samsat office, Samsat officers who are neat in appearance, and accuracy. This is able to encourage taxpayers to comply with the obligation to pay taxes, as Dewi et al. (2020) stated in their research that public service accountability is the most influential factor on taxpayer compliance because Samsat officers provide adequate and satisfactory services and always solve problems experienced by taxpayers quickly because they understand the existing regulations. Both of these studies prove that the better the services provided, more positive and obedient in paying motor vehicle taxes the taxpayers will be.

Meanwhile, the results of the research by Syah and Krisdiyawati (2017) state that with the existence of tax sanctions, taxpayers will be more obedient in paying motor vehicle taxes on time, because taxpayers assume that if they do not pay motor vehicle taxes, tax sanctions will be more detrimental to them. This result is in line with the research conducted by Puteri et al. (2019) with a sample of 100 motor vehicle taxpayers, the results state that if tax sanctions are better and more orderly implemented, taxpayer compliance will also increase. Furthermore, research conducted by Rahayu and Amirah (2018) shows that the motor vehicle tax whitening program has an effect on taxpayer compliance because taxpayers will be easily influenced by everything that is profitable for them. Martadani and Hertati (2019), in their research, prove that the motor vehicle tax whitening program held by the regional government encourages taxpayer participation in paying taxes. This is supported by research from Gustaviana (2020) and Widajantie and Anwar (2020) which states that the better the implementation of the motor vehicle tax whitening program or known as the exemption of administrative sanctions, the greater the compliance of taxpayers in paying motor vehicle taxes. The results of research from Putra and Jati (2017) show that moral obligation has a positive effect on taxpayer compliance in paying motor vehicle taxes. These results are supported by research conducted by Bhutta, Tara, Rasheed, and Khan (2019) regarding psychological factors that affect taxpayer compliance in Pakistan, where the research results state that the higher a person's moral obligation, the taxpayer compliance will increase, because taxpayers who consider obeying laws and regulations is their moral obligation, will voluntarily comply by paying taxes, especially motor vehicle taxes. Based on the theoretical basis and literature review, as well as the problems that have been explained, the framework that describes the relationship between variables can be seen in Figure 1.

Figure 1. Theoretical framework



### 3. HYPOTHESES DEVELOPMENT

#### 3.1. The effect of electronic Samsat on taxpayer compliance

Electronic Samsat is an online service system created to make it easier for taxpayers to pay motorized vehicle taxes and validate STNKs, where payments are made using a payment code obtained from an SMS or e-Samsat application at the Automated Teller Machine (ATM) of banks that have collaborated throughout Indonesia (UPT Public Relations of West Java Bapenda, 2016). Based on the attribution theory, e-Samsat is an external factor that arises from outside the taxpayer, which can indirectly affect taxpayer compliance in fulfilling their tax obligations. With the e-Samsat, taxpayers do not need to go to the Samsat office when they want to pay taxes. This will be very beneficial, especially for taxpayers who live outside the city because they do not need to visit the Main Samsat Office. Based on the TPB, this is related to the belief in the existence of things that support the behavior of taxpayers to comply with their obligations, which is called control belief. Electronic Samsat, which acts as an efficient and effective payment system, is a supporting factor that encourages taxpayers to have confidence and decide to comply with their tax obligations.

Research conducted by Wardani and Juliansya (2018) shows that the better the e-Samsat, the higher the level of taxpayer compliance because e-Samsat provides convenience and convenience for taxpayers in paying motor vehicle taxes. This is in line with research conducted by Wuryanto et al. (2019), Winasari (2020), and Aditya, Mahaputra, and Sudiartana (2021), which showed that the application of Samsat electronics had a positive and significant effect on motor vehicle taxpayer compliance. Based on the explanation above, the hypotheses proposed in this study are as follows:

*H1: Electronic Samsat has a positive effect on taxpayer compliance.*

#### 3.2. The effect of public service accountability on taxpayer compliance

Public service accountability is the ability of the Samsat Office in serving taxpayers to fulfill all their needs transparently and openly in accordance with the provisions of the legislation on the provision of public services and can be accounted for both to

the public and to superiors or service unit leaders, government agencies (Susilawati & Budiarta, 2013). To realize good public services, tax officers must have competence in the sense of having expertise, knowledge, and experience in terms of tax policy, tax administration, and tax regulations. Based on the attribution theory, public service accountability is an external factor that arises from outside the taxpayer, which can indirectly affect taxpayer compliance in fulfilling their tax obligations. With good facilities and infrastructure at the Samsat office, as well as tax officers who are alert, have the ability, courtesy, and a trustworthy attitude in helping, guiding, preparing all the needs of taxpayers, it is expected to motivate taxpayers to comply in paying taxes.

Based on the TPB, this is related to the taxpayer's belief in the normative expectations of others, so taxpayers are motivated to fulfill these expectations or so-called "normative beliefs". By providing good service to taxpayers, it will make them comfortable in paying taxes and increase their compliance in paying taxes. According to Rubiansah, Damayanti, Alfhat, Nabil, and Arnan (2020), the perception of taxpayers on the services provided by tax officials will affect the assessment of each taxpayer to behave obediently in carrying out tax obligations. The results of research conducted by Rismayanti, Rifa'i, and Basuki (2017), Kurniawan et al. (2019), and Prasetyo (2020) show that the better the services provided by tax officers and can be accounted for, the higher the compliance of vehicle tax payers motorized because tax officers are competent in carrying out their duties, prompt in providing solutions, responsive in responding to complaints will motivate taxpayers to comply in paying taxes. The results of research by Febiana et al. (2020) and Dewi et al. (2020) are supported, which state that public service accountability has a positive and significant effect on taxpayer compliance. Based on the explanation above, the next hypothesis proposed in this study is as follows:

*H2: Public service accountability has a positive effect on taxpayer compliance.*

#### 3.3. The effect of tax sanctions on taxpayer compliance

Tax sanctions are guarantees that the provisions of the tax law (tax norms) will be complied (Mardiasmo, 2018, p. 62). If the tax obligations are

not implemented, then there are legal consequences that must be applied because taxes contain an element of coercion, and the legal consequences are tax sanctions. Based on the attribution theory, tax sanctions are external factors that arise from outside the taxpayer, which can indirectly affect taxpayer compliance in fulfilling their tax obligations. Yunianti, Putri, Sudibyo, and Rafinda (2019) explained that the purpose of implementing tax sanctions is to punish, as well as educate taxpayers who are proven to have violated applicable tax regulations so that they no longer underestimate tax regulations and prevent them from unwanted behavior. Based on the TPB, taxpayer compliance will be determined based on the taxpayer's perception of tax sanctions, how strong the sanctions are able to support the behavior of taxpayers to comply with taxes, or so-called "control belief". Danarsi, Nurlaela, and Subroto (2017) explain that tax sanctions act as a guarantee that taxpayers will not neglect their obligations as taxpayers, because the application of tax sanctions can provide a deterrent effect to non-compliant taxpayers and in the future taxpayers will be more careful and consider the sanctions that will be received before committing a violation, so that it will have an impact on taxpayer compliance. The results of research conducted by Syah and Krisdiyawati (2017), Sista (2019), and Juliantari, Sudiartana, and Dicriyani (2021) show that tax sanctions have a positive and significant effect on taxpayer compliance in paying motor vehicle taxes. These results are in line with research conducted by Puteri et al. (2019), which states that if tax sanctions are better implemented, taxpayer compliance will also increase because the firmness of the application of applicable sanctions causes taxpayers to be more orderly and object to sanctions imposed will be imposed if the taxpayer violates his obligations, thus the taxpayer will choose to be more obedient in paying motor vehicle tax. Based on the explanation above, the third hypothesis proposed in this study is as follows:

*H3: Tax sanctions have a positive effect on taxpayer compliance.*

### **3.4. The effect of the motor vehicle tax whitening program on taxpayer compliance**

Bleaching motor vehicle taxes is a program held by local governments by providing an exemption from administrative sanctions for taxpayers who are late in paying motor vehicle taxes. Based on the attribution theory, the motor vehicle tax whitening program is an external factor that arises from outside the taxpayer, which can indirectly affect taxpayer compliance in fulfilling their tax obligations. In West Java Province, the whitening program is known as the Triple Profit Plus Program, where taxpayers who have motor vehicle tax arrears only need to pay the tax principal listed on the STNK without any fines to be paid, this will certainly be very beneficial for taxpayers (UPT Public Relations of West Java Bapenda, 2016). Based on the TPB, this is related to the belief in the existence of things that support the behavior of taxpayers to comply with their obligations, which is called control belief. The motor vehicle tax whitening program which is a form of relief provided by the local government acts as a supporting factor that is expected to

encourage taxpayers who are already in arrears in paying their taxes to have confidence and awareness and decide to comply with tax obligations by paying their taxes.

The results of research conducted by Rahayu and Amirah (2018) show that the motor vehicle tax whitening program has a positive and significant effect on taxpayer compliance because taxpayers will be easily influenced by everything that benefits them. Martadani and Hertati (2019), in their research, prove that the motor vehicle tax whitening program held by the regional government encourages taxpayer participation in paying taxes. This is supported by research by Gustaviana (2020) and Widajantie and Anwar (2020) which state that the better the implementation of the motor vehicle tax whitening program, the greater the compliance of taxpayers in paying motor vehicle taxes. Based on the explanation above, the fourth hypothesis proposed in this study is as follows:

*H4: The motor vehicle tax whitening program has a positive effect on taxpayer compliance.*

### **3.5. The effect of moral obligations on taxpayer compliance**

Moral obligation is a responsibility because one's concern about something is wrong and right (Ajzen, 1991). In this case, it is related to ethics, principles of life, feelings of guilt that a person has or feels towards the fulfillment of his obligations. Based on the attribution theory, moral obligation is an internal factor that arises from within the taxpayer, where things can directly affect taxpayer compliance in fulfilling their tax obligations. Yunianti et al. (2019) stated that with a moral obligation, everyone has a conscience that is not coerced from outsiders. The person will always think positively and do things that are considered good and avoid actions that are considered wrong. Based on the TPB, this relates to a person's belief in the results to be obtained for their behavior in fulfilling their obligations or called behavioral belief. In taxation, the moral obligation of the taxpayer is his motivation to fulfill his tax obligations, where this motivation arises from his belief in contributing to the state, and the taxpayer will feel guilty if he does not do so (Rahayu, 2015).

The results of research conducted by Artha and Setiawan (2016) and Putra and Jati (2017) show that moral obligation has a positive and significant effect on taxpayer compliance in paying motor vehicle taxes. Supported by research by Bhutta et al. (2019), the results show that the higher the moral obligation of taxpayers, the compliance of taxpayers will also increase, because when taxpayers consider complying with laws and regulations as their moral obligation, they will voluntarily comply with tax laws and fulfill all tax obligations, one of which is paying motor vehicle tax. Based on the explanation above, the following hypothesis is proposed:

*H5: Moral obligations have a positive effect on taxpayer compliance.*

## **4. RESEARCH METHODOLOGY**

The objects in this study are e-Samsat, public service accountability, tax sanctions, motor vehicle tax whitening programs, moral obligations, and taxpayer

compliance in paying motor vehicle taxes at the Bekasi City Samsat Joint Office. This research was conducted by distributing questionnaires to motorized vehicle taxpayers at the Bekasi City Samsat Joint Office. Research design is all the processes needed to plan and carry out research, from preparation to report preparation. The research design for conducting this research is described as follows: the types and sources of data that will be used as the basis for this research are quantitative data with primary data sources. In this study, primary data is the score of answers to questionnaires regarding e-Samsat, public service accountability, tax sanctions, motor vehicle tax whitening programs, moral obligations, and taxpayer compliance, which are distributed to research respondents, who are taxpayers, who pay motor vehicle taxes at the office. With the Bekasi City Samsat. The sampling method used in this research is purposive sampling, which is a sampling technique with certain considerations (Sugiyono, 2017, p. 85). The criteria for respondents who became the sample in this study are as follows:

1. All motorized vehicle taxpayers pay their vehicle tax at the Bekasi City Samsat Joint Office.
2. The owner of a black plate vehicle which is the personal property of a motor vehicle taxpayer.
3. Motorized vehicle taxpayers who manage their own tax obligations or without intermediaries.
4. Taxpayers have used the e-Samsat system to pay motor vehicle taxes.
5. Taxpayers have used the motor vehicle tax whitening program.

Based on data from the Regional Fiscal Study of West Java Province, the number of motorized vehicles in Bekasi City in 2020 is 1,609,437 units, of which 1,250,955 units are two-wheeled motorized vehicles and 358,482 units are four-wheeled motorized vehicles. With these data, the following is Slovin's formula to calculate the minimum number of samples taken in this study:

$$n = \frac{N}{(1 + Ne^2)} \quad (1)$$

where,

$n$  = Number of sample members;  
 $N$  = Number of population members;  
 $e$  = Total fault tolerance.

The error tolerance in this study is 10% (0.1), then based on this formula the calculation of the number of samples in this study is as follows:

$$n = \frac{1.609.437}{(1 + 1.609.437(0,1)^2)} = 99,99$$

$$n = 100$$

Thus, the minimum number of samples used in this study was 100 respondents.

The data collection method in this study is a combination of primary and secondary data obtained from the results of case study research through surveys by distributing online questionnaires to motorized vehicle taxpayers, as well as secondary data from literature studies and observations. The data collection methods used in this study are as follows:

1. *Literature study.*

2. *Questionnaire.* The type of statement in this study is closed, where answers have been provided in the questionnaire, so that respondents can answer each statement quickly. This research questionnaire was distributed online using Google Form. Questionnaires were distributed to taxpayers who paid motor vehicle tax in Bekasi City.

3. *Observation.* In addition to literature studies and questionnaires, the researchers made observations on motor vehicle taxpayers in Bekasi City to collect data. Sugiyono (2017, p. 203) explains that observation is a data collection technique that has specific characteristics, where observation aims to get conclusions about the object to be observed.

In this study, researchers used a Likert scale as a choice of answers to the questionnaire. The selection of the number of Likert scales in this study, which is four, is based on avoiding answer bias, which is likely that respondents will tend to choose neutral answers when they find questions or statements that are dubious. Meanwhile, with a four-point Likert scale, researchers can see the tendency of respondents' opinions to agree or disagree. The four choices of the Likert scale in this study are as follows:

**Table 1.** Likert scale score

Value	Criteria
4	Strongly agree
3	Agree
2	Disagree (TS)
1	Strongly disagree (STS)

Source: Sugiyono (2016).

In this study, descriptive analysis is used to explain or describe the facts that occur in the variables of electronic Samsat, public service accountability, tax sanctions, motor vehicle tax whitening programs, moral obligations, and taxpayer compliance. Descriptive analysis is done by presenting the data into a frequency distribution table, calculating the average score, total score, and the respondent's level of achievement (TCR), and interpreting it.

To analyze, measure, and show the level of power of the variable being studied according to the instrument used, the researcher uses a continuum line. Determination of the ranking in each research variable can be seen from the comparison between the actual average score and the ideal score or the so-called "respondent's level of achievement (TCR)".

For hypothesis testing, path coefficients are used to evaluate the structural model. Path coefficient calculation is done by using bootstrapping. The path coefficient value varies from -0 to 1. The larger the path coefficient value, the stronger the path in the inner model.

For significance testing, it can be seen in the t-test or critical ratio obtained from the bootstrapping process (Chin, 1998). The significance of the influence between variables can be seen from the parameter coefficient values and the t-statistical significance value. For the 5% alpha value, the t-table value used is 1.96. So that, the criteria for accepting or rejecting the hypothesis are that  $H_a$  (alternative hypothesis) is accepted and  $H_0$  (null hypothesis) is rejected when the t-statistic > 1.96. Meanwhile,

to reject or accept the hypothesis using a probability value, then  $H_a$  is accepted if the p-value < 0.05.

## 5. RESULT AND DISCUSSION

### 5.1. Result

The number of questionnaires that have been distributed from May 6, 2021, to May 29, 2021, is 130 questionnaires. Questionnaires were distributed directly to motor vehicle taxpayers who were met

at the Bekasi City Samsat Joint Office and online through social media or online community forums for motorcycle and car drivers who are motor vehicle taxpayers in Bekasi City. The results of distributing questionnaires can be seen in Table 2.

Table 2 shows that there are 130 questionnaires that have been distributed, and all of them have been completely filled out by the respondents, therefore 130 questionnaires (100%) can be processed. All characteristics of respondents are summarized in Table 3.

**Table 2.** Results of questionnaire distribution

Information	Amount	Percentage
Distributed questionnaire	130	100%
Questionnaire that cannot be processed	0	0%
Total questionnaire that can be processed	130	100%

Source: Primary data processed, 2021.

**Table 3.** Characteristics of respondents

Characteristics	Amount	Percentage (%)
Gender	Male	86,92
	Female	13,08
	Total	100
Age	21-30 years	44,62
	31-40 years	30,77
	> 40 years	24,62
	Total	100
Level of education	Senior High School	27,69
	D3	12,31
	S1	56,15
	S2	3,85
	Total	100
Transportation type	Two wheels	52,31
	Four wheels	47,69
	Total	100

Source: Primary data processed, 2021.

#### *Analysis of the measurement model or outer model*

The outer model test or measurement model is carried out to determine the validity of each indicator and to test the reliability of the construct. To assess the outer model, the criteria used include convergent validity, composite reliability, and discriminant validity.

Convergent validity will be fulfilled if the loading factor value of each indicator is greater than 0.70 (Chin, 1998). The results of the convergent validity test based on the loading factor value can be seen in Table 4.

Table 4 shows that all indicators of each variable have an outer loading value greater than 0.70 and are declared valid.

Another measure of convergent validity is the value of average variance extracted (AVE) which shows the large diversity of manifest variables that can be owned by latent variables. Convergent validity will be met if the AVE value of each variable

is greater than 0.50 (Chin, 1998). The results of the convergent validity test based on the Average Variance Extracted value can be seen in Table 5.

Table 5 shows that each latent variable has an AVE value greater than 0.50. Based on the two validity test results above, all indicators in this study meet convergent validity and can be continued in the next test. The model is said to have good discriminant validity if the AVE of each latent variable is greater than the correlation value of the latent variable with other latent variables (Ghozali & Latan, 2015). The correlation value between latent variables can be seen in Table 6.

In Table 6, the diagonals show the square root of the AVE value of each latent variable. The results of the test show that each latent variable used in the study has a square root value of AVE which is greater than the correlation value with other latent variables, then all latent variables in this study are declared to meet the requirements of discriminant validity.



**Table 4.** Loading factor check results

<i>Variable</i>	<i>Item</i>	<i>Outer loading</i>	<i>Information</i>
Electronic Samsat (X1)	ES1	0.830	Valid
	ES2	0.784	Valid
	ES3	0.763	Valid
	ES4	0.845	Valid
	ES5	0.854	Valid
	ES6	0.830	Valid
Public service accountability (X2)	AP1	0.761	Valid
	AP2	0.795	Valid
	AP3	0.773	Valid
	AP4	0.774	Valid
	AP5	0.820	Valid
Tax sanctions (X3)	SP1	0.798	Valid
	SP2	0.908	Valid
	SP3	0.904	Valid
	SP4	0.876	Valid
Motor vehicle tax clearance program (X4)	PP1	0.712	Valid
	PP2	0.907	Valid
	PP3	0.888	Valid
	PP4	0.860	Valid
Moral obligations (X5)	KM1	0.786	Valid
	KM2	0.862	Valid
	KM3	0.883	Valid
	KM4	0.898	Valid
Taxpayer compliance (Y)	KP1	0.807	Valid
	KP2	0.777	Valid
	KP3	0.798	Valid
	KP4	0.807	Valid
	KP5	0.863	Valid
	KP6	0.770	Valid
	KP7	0.739	Valid

Source: SmartPLS 3.3.3 output, 2021.

**Table 5.** The average variance extracted (AVE) examination results

<i>Variable</i>	<i>AVE</i>
Electronic Samsat (X1)	0.670
Public service accountability (X2)	0.616
Tax sanctions (X3)	0.762
Motor vehicle tax clearance program (X4)	0.715
Moral obligations (X5)	0.737
Taxpayer compliance (Y)	0.633

Source: SmartPLS 3.3.3 output, 2021.

**Table 6.** Fornell-Larcker analysis criteria

	<i>ES (X1)</i>	<i>AP (X2)</i>	<i>SP (X3)</i>	<i>PP (X4)</i>	<i>KM (X5)</i>	<i>KP (Y)</i>
<i>ES (X1)</i>	<b>0.818</b>					
<i>AP (X2)</i>	0.289	<b>0.785</b>				
<i>SP (X3)</i>	0.559	0.320	<b>0.873</b>			
<i>PP (X4)</i>	0.627	0.273	0.709	<b>0.845</b>		
<i>KM (X5)</i>	0.549	0.328	0.608	0.608	<b>0.858</b>	
<i>KP (Y)</i>	0.660	0.436	0.686	0.712	0.650	<b>0.795</b>

Source: SmartPLS 3.3.3 output, 2021.

The value of cross-loading shows the magnitude of the correlation between each latent variable and its indicators and indicators of other block latent variables. A good criterion for discriminant validity is that the correlation between latent variables and their indicators is higher than the correlation with indicators from other block latent variables (Chin, 1998). The results of the discriminant validity test based on the cross-loading value can be seen in Table 7.

Table 7 shows that the correlation value of the latent variable with its indicators is greater than the correlation value with other latent variables. So it can be concluded that all latent variables

already have good discriminant validity, where the indicators in the latent variable indicator block are better than indicators in other blocks. To determine the reliability of each of these research variables, a test was conducted by looking at the composite reliability and Cronbach's alpha values for each latent variable. A reliability test was conducted to prove the accuracy, consistency, and accuracy of the instrument in measuring latent variables. To be able to meet good reliability, the value of composite reliability and the value of Cronbach's alpha must be greater than 0.70 (Chin, 1998). The results of composite reliability can be seen in Table 8.

Table 7. Cross-loading results

Item	ES (X1)	AP (X2)	SP (X3)	PP (X4)	KM (X5)	KP (Y)
ES1	<b>0,830</b>	0,246	0,570	0,566	0,519	0,567
ES2	<b>0,784</b>	0,122	0,392	0,494	0,354	0,493
ES3	<b>0,763</b>	0,258	0,483	0,493	0,459	0,530
ES4	<b>0,845</b>	0,308	0,356	0,554	0,411	0,611
ES5	<b>0,854</b>	0,233	0,456	0,467	0,502	0,514
ES6	<b>0,830</b>	0,234	0,492	0,491	0,447	0,510
AP1	0,175	<b>0,761</b>	0,281	0,267	0,268	0,397
AP2	0,168	<b>0,795</b>	0,273	0,222	0,231	0,345
AP3	0,305	<b>0,773</b>	0,268	0,199	0,299	0,372
AP4	0,245	<b>0,774</b>	0,179	0,154	0,188	0,263
AP5	0,249	<b>0,820</b>	0,222	0,206	0,281	0,297
SP1	0,565	0,309	<b>0,798</b>	0,631	0,572	0,677
SP2	0,433	0,280	<b>0,908</b>	0,602	0,550	0,584
SP3	0,452	0,269	<b>0,904</b>	0,628	0,540	0,559
SP4	0,477	0,244	<b>0,876</b>	0,600	0,436	0,545
PP1	0,442	0,296	0,643	<b>0,712</b>	0,553	0,518
PP2	0,543	0,169	0,612	<b>0,907</b>	0,502	0,644
PP3	0,539	0,222	0,576	<b>0,888</b>	0,490	0,645
PP4	0,589	0,254	0,582	<b>0,860</b>	0,527	0,593
KM1	0,457	0,343	0,579	0,544	<b>0,786</b>	0,581
KM2	0,419	0,287	0,534	0,471	<b>0,862</b>	0,523
KM3	0,490	0,252	0,499	0,526	<b>0,883</b>	0,574
KM4	0,512	0,239	0,468	0,540	<b>0,898</b>	0,544
KP1	0,565	0,416	0,648	0,617	0,573	<b>0,807</b>
KP2	0,485	0,323	0,473	0,585	0,463	<b>0,777</b>
KP3	0,560	0,323	0,540	0,575	0,466	<b>0,798</b>
KP4	0,540	0,340	0,515	0,551	0,419	<b>0,807</b>
KP5	0,515	0,419	0,597	0,610	0,576	<b>0,863</b>
KP6	0,499	0,282	0,555	0,488	0,536	<b>0,770</b>
KP7	0,509	0,306	0,469	0,528	0,572	<b>0,739</b>

Source: SmartPLS 3.3.3 output, 2021.

Table 8. Results of composite reliability and Cronbach's alpha

Variable	Composite reliability	Cronbach's alpha	Information
Electronic Samsat (X1)	0.924	0.901	Reliable
Public service accountability (X2)	0.889	0.845	Reliable
Tax sanctions (X3)	0.927	0.895	Reliable
Motor vehicle tax clearance program (X4)	0.909	0.864	Reliable
Moral obligations (X5)	0.918	0.880	Reliable
Taxpayer compliance (Y)	0.923	0.903	Reliable

Source: Output SmartPLS 3.3.3, 2021.

Based on Table 8, the results of the test show that the value of composite reliability and Cronbach's alpha is greater than 0.70. This means that all of the latent variables are reliable because they have met the reliability test criteria so that all indicators become a measuring instrument for their respective variables.

#### Determinant coefficient ( $R^2$ )

In this study, the coefficient of determination test was carried out to find out how much

the endogenous latent variables were simultaneously able to explain the exogenous variables. The higher the R-square value, the better the prediction model of the proposed research model. According to Chin (1998), the R-square value is categorized as strong if it is more than 0.67, moderate if it is more than 0.33 but lower than 0.67, and weak if it is more than 0.19 but lower than 0.33. The results of the coefficient of determination test can be seen in Table 9.

Table 9. R-square value

Variable	R-square value	Information
Taxpayer compliance (Y)	0.674	Moderate

Source: SmartPLS 3.3.3 output, 2021.

Table 9 shows an R-square value of 0.674 on the endogenous variable of taxpayer compliance, this shows that the exogenous variables of e-Samsat, public service accountability, tax sanctions, motor vehicle tax whitening programs, and moral obligations moderately explain 67.4% of the variation from the endogenous variable of taxpayer compliance. While the remaining 32.6% is explained by other variables not tested in this study.

#### Effect size ( $F^2$ )

Effect size test was conducted to assess whether certain exogenous latent variables have a substantive effect on endogenous latent variables. Ghazali and Latan (2015) mention that the suggested effect size is 0.02, 0.15, and 0.35 with exogenous latent variables having small, moderate, and large effects on the structural level. The results of the effect size test can be seen in Table 10.

**Table 10.** F-square value

Variable relationship	F-square value	Information
ES → KP	0.089	Small
AP → KP	0.079	Small
SP → KP	0.055	Small
PP → KP	0.087	Small
KM → KP	0.053	Small

Source: SmartPLS 3.3.3 output, 2021.

Based on the table above, the F-square value of the five exogenous variables is between 0.02 to 0.15, which indicates that all exogenous latent variables have a small effect on the structural level.

Furthermore, to interpret the extent to which the path model can predict the authenticity of the observed variables, a predictive relevance test is carried out. Q-square can measure how well the observation value is generated by the model and also the estimated parameters. The Q-square value is greater than 0 (zero) indicating that the model has predictive relevance. Meanwhile, if the Q-square value is less than 0 (zero), then the model has less or no predictive relevance (Chin, 1998). Predictive value relevance is obtained by the formula:

$$Q^2 = 1 - (1 - R12)(1 - R22) \dots (1 - Rn2) \quad (2)$$

where, the value of R12, R22 ... Rn2 is the R-square value of the endogenous variable in the model. Based on the R-square values contained in the table above, the Q-square values using the Stone-Geisser Q-square test formula, are as follows:

$$Q^2 = 1 - (1 - R12)$$

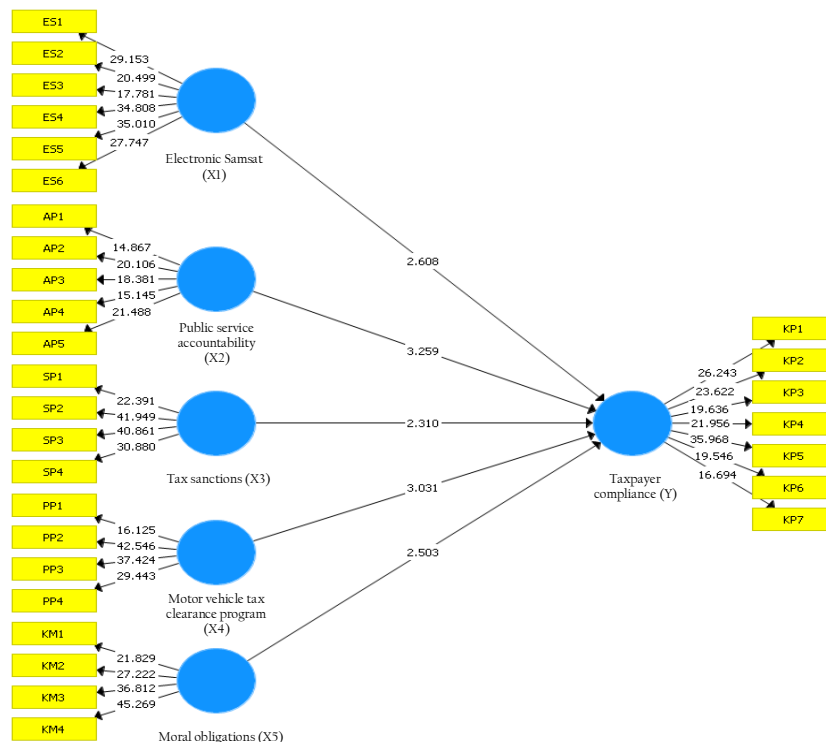
$$Q^2 = 1 - (1 - 0.674)$$

$$Q^2 = 0.674$$

The results of the Q-square calculation in this study are 0.674 or 67.40%, it can be concluded that the model in this study has a relevant predictive value, where the model used can explain the information contained in the research data by 67.40%.

Hypothesis testing is done by looking at the path coefficient value which shows the parameter coefficient and t-statistic value. To find out the positive or negative influence between exogenous latent variables and endogenous latent variables, it can be seen from the path coefficient value. Meanwhile, to determine the significance of the effect between variables, a comparison was made between the t-statistic value and the t-table value. If the value of t-statistic > t-table, the relationship between latent variables can be declared significant. In this study, a two-tailed test was used to test the hypothesis with an error rate of 5%. Therefore, the critical value that must be met as the criteria for accepting or rejecting the hypothesis is t-statistic > 1.96 for the two-tailed test. In this study, hypothesis testing in PLS was carried out by bootstrapping the sample. Figure 2 shows the results of bootstrapping the inner mode path diagram using SmartPLS 3.3.3.

**Figure 2.** Bootstrapping path diagram results



Source: SmartPLS 3.3.3 output, 2021.

**Table 11.** Value of path coefficient and t-statistics

Variable relationship	Original sample (O)	Sample mean (M)	Standard deviation (STDEV)	T-statistics (O/STDEV)	P-value	Information
ES → KP	0.230	0,233	0,088	2.608	0.009	Significant
AP → KP	0.173	0,176	0,053	3.259	0.001	Significant
SP → KP	0.203	0,192	0,088	2.310	0.021	Significant
PP → KP	0.267	0,279	0,088	3.031	0.003	Significant
KM → KP	0.181	0,175	0,072	2.503	0.013	Significant

Source: SmartPLS 3.3.3 output, 2021.

The summary of path coefficient values and t-value variables in this study can be seen in Table 11.

The first hypothesis (*H1*) tests whether the e-Samsat positively affects taxpayer compliance. Based on the test results shown in Table 11, the coefficient parameter value for the electronic Samsat variable on taxpayer compliance is 0.230. A positive value in the coefficient parameter indicates a positive relationship between the electronic Samsat variable and taxpayer compliance. Furthermore, based on the t-statistic value, the electronic Samsat variable has a significant effect on taxpayer compliance, because the t-statistic value of 2.608 is greater than the t-table of 1.98. Thus, based on the analysis of the test results, it can be concluded that *H1* is accepted because electronic Samsat has a positive and significant effect on taxpayer compliance.

The second hypothesis (*H2*) tests whether public service accountability has a positive effect on taxpayer compliance. Based on the test results shown in Table 11, the coefficient parameter value for the public service accountability variable on taxpayer compliance is 0.173. A positive value in the coefficient parameter indicates a positive relationship between the public service accountability variable and taxpayer compliance. Furthermore, based on the t-statistic value, the public service accountability variable has a significant effect on taxpayer compliance, because the t-statistic value is 3.259 greater than the t-table of 1.98. Thus, based on the analysis of the test results, it can be concluded that *H2* is accepted because public service accountability has a positive and significant effect on taxpayer compliance.

The third hypothesis (*H3*) examines whether tax sanctions have a positive effect on taxpayer compliance. Based on the test results shown in Table 11, the coefficient parameter value for the variable tax sanctions on taxpayer compliance is 0.203. A positive value in the coefficient parameter indicates a positive relationship between the tax sanctions variable and taxpayer compliance. Furthermore, based on the t-statistic value, the tax sanction variable has a significant effect on taxpayer compliance, because the t-statistic value is 2.310 greater than the t-table of 1.98. Thus, based on the analysis of the test results, it can be concluded that *H3* is accepted because tax sanctions have a positive and significant effect on taxpayer compliance.

The fourth hypothesis (*H4*) tests whether the motor vehicle tax bleaching program has a positive effect on taxpayer compliance. Based on the test results shown in Table 11, the coefficient parameter value for the motor vehicle tax whitening program variable on taxpayer compliance is 0.267. A positive value in the coefficient parameter indicates a positive relationship between the motor vehicle tax bleaching program variable and taxpayer compliance. Furthermore, based on the t-statistic

value, the motor vehicle tax bleaching program variable has a significant effect on taxpayer compliance, because the t-statistic value of 3.031 is greater than the t-table of 1.98. Thus, based on the analysis of the test results, it can be concluded that *H4* is accepted because the motor vehicle tax whitening program has a positive and significant impact on taxpayer compliance.

The fifth hypothesis (*H5*) tests whether moral obligations positively affect taxpayer compliance. Based on the test results shown in Table 11, the coefficient parameter value for the moral obligations variable towards taxpayer compliance is 0.181. A positive value in the coefficient parameter indicates a positive relationship between the moral obligations variable and taxpayer compliance. Furthermore, based on the t-statistic value, the moral obligations variable has a significant effect on taxpayer compliance, because the t-statistic value of 2.503 is greater than the t-table of 1.98. In addition, the effect of the moral obligations variable is positive because the coefficient parameter is positive. Thus, based on the analysis of the test results, it can be concluded that *H5* is accepted because moral obligations have a positive and significant effect on taxpayer compliance.

## 5.2. Discussion

### 5.2.1. Electronic Samsat have a positive effect on taxpayer compliance

Based on the results of the path coefficient, *H1* which states that electronic Samsat has a positive and significant effect on taxpayer compliance is accepted. The positive direction in the relationship between electronic Samsat and taxpayer compliance shows that the better the implementation of the online annual vehicle tax payment and validation service system or known as e-Samsat, the higher the level of taxpayer compliance at the Bekasi City Samsat Joint Office. The application of e-Samsat facilitates the process of paying motor vehicle taxes because taxpayers can pay motor vehicle taxes anytime and anywhere quickly and easily. Taxpayers do not need to go to the Samsat office when they have to pay taxes, this is very beneficial, especially for taxpayers who live outside the city, where taxpayers do not need to go to the main Samsat office. In addition, the application of e-Samsat provides other advantages including avoiding brokers, eliminating tax revenue corruption, and the accuracy of calculating taxes to be paid. With the convenience, convenience, and reliability offered by the Samsat electronic system, taxpayers have confidence and awareness that there are no more obstacles when paying motor vehicle taxes, thus taxpayers are obedient in fulfilling their tax obligations.

These results are in line with research conducted by Wardani and Juliansya (2018) which shows that the better the e-Samsat system, the higher the taxpayer compliance because taxpayers are satisfied with the services provided through the e-Samsat system, where this system itself aims to improve the quality of the service system by simplifying the tax payment system using electronic means.

### *5.2.2. Public service accountability has a positive effect on taxpayer compliance*

Based on the results of the path coefficient, *H2* which states public service accountability has a positive and significant effect on taxpayer compliance is accepted. The positive direction in the relationship between public service accountability and taxpayer compliance shows that the better the accountability of public services, the higher the level of taxpayer compliance in paying motor vehicle taxes at the Bekasi City Samsat Joint Office. The acceptance of the *H2* is in accordance with the attribution theory where a person's behavior is influenced by external factors, namely behavior caused from outside the taxpayer, and in accordance with the TPB, which states that a person's behavior can be caused by three factors. One of the factors in TPB, namely normative belief, is a social-environmental factor that can influence individual decisions, or beliefs about the normative expectations of others so that they are motivated to fulfill these expectations (Ajzen, 1991).

Samsat office officers provide the best service in the hope of motivating taxpayers to comply with taxes. The service here is not only how the Samsat office officer serves taxpayers in a friendly, fair, and firm manner in meeting the needs of taxpayers when paying taxes according to laws and regulations, but also includes the existence of good facilities and infrastructure at the Samsat office, neat Samsat office officers in appearance, as well as the alertness of Samsat office officers in serving taxpayers. With the attitude of a tax officer who is alert, has the ability, courtesy, and a trustworthy attitude in helping, guiding, preparing all the needs of taxpayers, enabling taxpayers to be motivated to comply in paying motor vehicle taxes, because good service to taxpayers will make taxpayers feel comfortable when paying taxes and affect the assessment of each taxpayer to behave obediently in carrying out tax obligations.

These results are in line with research conducted by Rismayanti et al. (2017), Kurniawan et al. (2019), and Prasetyo (2020), which state that the better the services provided by tax officials and can be accounted for, the higher taxpayer compliance in paying motor vehicle taxes because tax officers who are competent in carrying out their duties, alert in providing solutions, responsive in responding to complaints will motivate taxpayers to comply in paying taxes. Supported by the results of research by Dewi et al. (2020), which state that public service accountability is the most influential factor in taxpayer compliance because Samsat officers provide adequate and satisfactory services and always solve problems experienced by taxpayers quickly because they understand the regulations which exist. This study proves that the better the services provided, the taxpayers will be positive and obedient in paying motor vehicle taxes.

### *5.2.3. Tax sanctions have a positive effect on taxpayer compliance*

Based on the results of the path coefficient, *H3* which states that tax sanctions have a positive and significant effect on taxpayer compliance is accepted. The positive direction in the relationship of tax sanctions to taxpayer compliance shows the more assertive the provision of action or punishment to taxpayers who violate the provisions of the motor vehicle tax either intentionally or unintentionally, the higher the level of taxpayer compliance in paying motor vehicle tax at the office. The acceptance of the *H3* is in accordance with the attribution theory where a person's behavior is influenced by external factors, namely behavior caused from outside the taxpayer, and in accordance with the TPB which states that a person's behavior can be caused by three factors. One of the factors in TPB, namely control belief, is the belief about the existence of things that support or hinder a person's behavior and how strongly these things support or hinder a person's behavior (Ajzen, 1991).

The application of strict sanctions for taxpayers who violate the provisions of the motor vehicle tax is related to the control belief factor, where tax sanctions play a role as a supporter that encourages taxpayers to have confidence or perception of tax sanctions and decide to comply in fulfilling their tax obligations. In addition to aiming as a consequence for violators of tax regulations, tax sanctions are applied to educate taxpayers to have awareness and belief that if they do not pay motor vehicle taxes, tax sanctions will be more detrimental to them. Thus, taxpayers will feel deterred and more obedient in paying motor vehicle taxes in a timely manner, as well as being careful by always considering the sanctions that will be received if they commit a violation of motor vehicle tax regulations. This, of course, has an impact on increasing taxpayer compliance in paying motor vehicle taxes.

This result is in line with research conducted by Syah and Krisdiyawati (2017), which states that tax sanctions have a positive and significant effect on taxpayer compliance in paying motor vehicle taxes. Supported by the results of Puteri et al.'s (2019) research, which states that if tax sanctions are better implemented, taxpayer compliance will also increase, because the firmness of the application of applicable sanctions causes taxpayers to be more orderly and object to sanctions that will be imposed if taxpayers violate its obligations, so taxpayers will choose to be more obedient in paying motor vehicle taxes.

### *5.2.4. Motor vehicle tax whitening program has a positive effect on taxpayer compliance*

Based on the results of the path coefficient, *H4* which states that the motor vehicle tax whitening program has a positive and significant effect on taxpayer compliance is accepted. The positive direction in the relationship between the motor vehicle tax bleaching program and taxpayer compliance shows that the better the implementation of the program for eliminating late payment of motor vehicle tax penalties for a certain period, the higher the level of taxpayer compliance in paying motor vehicle taxes at the Bekasi City Samsat Joint

Office. The acceptance of the *H4* is in accordance with the attribution theory where a person's behavior is influenced by external factors, namely behavior caused from outside the taxpayer, and in accordance with the TPB, which states that a person's behavior can be caused by three factors. One of the factors in TPB, namely control belief, is the belief about the existence of things that support or hinder a person's behavior and how strongly these things support or hinder a person's behavior (Ajzen, 1991).

The motor vehicle tax whitening program held by the regional government is related to the control belief factor, where the motor vehicle tax whitening program acts as a supporter that encourages taxpayers to have confidence and decide to comply in fulfilling their tax obligations. Martadani and Hertati (2019) explain that the motor vehicle tax whitening program held by the regional government can encourage taxpayer participation in paying taxes. With the implementation of the program to eliminate late tax payments as a form of relief from the local government, taxpayers will feel benefited because taxpayers who have motor vehicle tax arrears only need to pay the tax principal listed on the STNK without any fines to be paid, so taxpayers feel aware and confident to no longer delay their tax obligations and immediately make motor vehicle tax payments which then have an impact on increasing taxpayer compliance. These results are in line with research conducted by Rahayu and Amirah (2018), Gustaviana (2020), Widajantie and Anwar (2020) which state that the better the implementation of the motor vehicle tax whitening program, the greater the compliance of taxpayers in paying motor vehicle taxes, because taxpayers will be easily influenced by everything that is profitable for him.

#### *5.2.5. Moral obligations positively affect taxpayer compliance*

Based on the results of the path coefficient, *H5* which states that moral obligations have a positive and significant effect on taxpayer compliance is accepted. The positive direction in the relationship between moral obligations and taxpayer compliance shows that the more respondents are aware of their obligations on the basis of right and wrong norms as accepted and recognized by the community, the higher the level of taxpayer compliance in paying motor vehicle taxes at the Bekasi City Samsat Joint Office. The acceptance of the *H5* is in accordance with attribution theory which explains that a person's behavior is influenced by internal factors, namely behavior caused from within the taxpayer, where taxpayers have a conscience that is not forced from outside. And the acceptance of the *H5* is in accordance with the TPB, which states that a person's behavior can be caused by three factors. One of the factors in TPB, namely behavioral belief, is a person's belief about the consequences of a behavior (Ajzen, 1991).

Moral obligations are related to the behavioral belief factor because the principle of life or feelings of guilt that a person has is a form of their belief in the consequences that will be obtained from what they do. With a moral obligation within, taxpayers

always think positively and do things that are considered good because taxpayers do something on the basis of right and wrong norms as accepted and recognized by the community. Taxpayers feel that they have violated the ethics or principles of life if they do not pay motor vehicle taxes, apart from the fact that the behavior is not in accordance with the norms that are considered right by the community and there will be consequences for their behavior, but also because the taxpayers believe that the payment of motor vehicle taxes is a form of their contribution to the country. Thus, taxpayers are motivated to always fulfill their tax obligations, so that it has an impact on increasing taxpayer compliance.

These results are in line with research conducted by Putra and Jati (2017) showing that moral obligations have a positive effect on taxpayer compliance in paying motor vehicle taxes. Supported by research conducted by Bhutta et al. (2019), which states that the higher a person's moral obligation, the taxpayer compliance will increase, because taxpayers who consider complying with the law as their moral obligation, will voluntarily comply with the tax law and fulfill all of its tax obligations, one of which is paying motor vehicle tax.

## **6. CONCLUSION**

Based on the phenomenon, problem formulation, framework of thought, hypothesis development, results, and discussion, the following can be concluded: e-Samsat has a positive and significant relationship to taxpayer compliance. Public service accountability has a positive and significant relationship to taxpayer compliance; tax sanctions have a positive and significant relationship to taxpayer compliance. The motor vehicle tax whitening program has a positive and significant relationship to taxpayer compliance. Moral obligations have a positive and significant relationship to taxpayer compliance.

Based on the conclusions above, the researchers propose suggestions that are expected to be useful: the West Java Provincial Government is expected to tighten supervision of the implementation of norms, standards, procedures, criteria carried out by Samsat implementers, as well as create new regulations or programs aimed at reducing or overcoming tax arrears and achieving annual local tax revenue targets, especially vehicle taxes. motorized. The Polda Metro Jaya is expected to be more assertive in giving sanctions to motor vehicle tax arrears, as well as developing a motor vehicle tax payment service system (e-Samsat), so that it can be used by all smartphone users, not only Android users so that more taxpayers who use the e-Samsat application. The Bekasi City Samsat Joint Office is expected to always improve the services provided to taxpayers, and hold routine socialization directly or through mass or electronic media to increase taxpayers' understanding of the importance of paying motorized vehicle taxes on time, and how to make payments online motor vehicle tax through the Samsat electronic system, as well as socialization of both new regulations and programs held by local governments. For further researchers who want to

conduct studies in the same field, it is recommended to add independent and dependent variables that are not used in this study, such as progressive taxes, tax rates, people's purchasing power, and others that can affect the level of taxpayer compliance in

paying motorized vehicle taxes. In addition, it is recommended to expand the sample so that the research results are more representative or describe the existing population.

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