

EFFECT OF TAX SERVICE QUALITY AND TAX SANCTIONS AGAINST VEHICLE TAXPAYER COMPLIANCE AT THE SAMSAT OFFICE OF GARUT DISTRICT

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Abstract

This study aims to determine the effect of Quality Tax Service and Tax Sanctions Against Vehicle Taxpayer Compliance At Garut SAMSAT Office in the year 2013 until 2016. The research method used in this research is descriptive analysis method with quantitative approach. Population in this research is Vehicle Taxpayer registered at SAMSAT Office of Garut Regency and sample used is counted 100 respondents. Quality of Tax Service and Tax Sanction affect to Vehicle Taxpayer Compliance.

Key Words: *Quality of Tax Service, Tax Sanction and Vehicle Taxpayer Compliance*

1. INTRODUCTION

Continuous national development is needed to improve the welfare of the people (Utama, 2013). One effort that can be done by the government of Indonesia in realizing the national development is by digging the source of funds in the form of taxes (Rusydi, 2009). In the framework of equitable implementation of development and for the efficiency and effectiveness of the implementation of central government affairs, then some of the affairs are submitted to the region (Ilhamsyah et al, 2016). Almost of all regions in Indonesia explore the potential of regional income through local taxes (Barus, 2016).

The type of provincial tax consists of 5 types of taxes: motor vehicle taxes, motor vehicle transfer fees, motor vehicle fuel taxes, surface water taxes, and cigarette taxes (Hermawan and Anton, 2017). From the various types of provincial tax, one of them is the motor vehicle tax as a source of funds that become excellent and potential in collecting tax revenue, so as to meet the financing to be able to carry out the development of provinces and regions (Nugraha, 2015). If the number of motor vehicles has increased but is not matched by taxpayer compliance in paying motor vehicle taxes, then this could cause considerable arrears in the SAMSAT office (Ummah, 2015).

The level of taxpayer compliance in paying motor vehicle taxes in Garut regency is still relatively low. It can be shown by KTMDU report on SAMSAT Office Garut district starting from 2013 until 2016, can be seen in table as follows:

Table 1: Vehicle Report Which is Not Re-Register (KTMDU) At SAMSAT Office Garut Regency

Year	Number of vehicles	Vehicle Not Re-Registering (KTMDU)	Percentage
2013	297.808	59.758	20,06%
2014	334.930	70.624	21,09%
2015	363.614	83.857	23,06%
2016	398.584	110.225	27,65%

Source: SAMSAT office of Garut District

Based on the table above, it can be seen clearly in the period of 4 years ie in the year 2013 recorded as many as 59,758 vehicles did not re-register (KTMDU) or about 20.06%, in 2014 increased to 70,624 vehicles did not re-register (KTMDU) or around 21.09%, then in 2015 there was an increase to 83,857 non-re-registering vehicles (KTMDU) or approximately 23.06%, and in 2016 it increased again to 110,225 non-re-listing vehicles (KTMDU) or around 27 , 65%. This shows that KTMDU at SAMSAT Office of Garut Regency from 2013-2016 has increased.

Every year the number of motor vehicles increased but not matched by the increase in the number of vehicles that do re-register on Garut SAMSAT Office. In fact, taxpayer compliance especially for motor vehicle tax has decreased with increasing number of non-re-registration vehicles (KTMDU), indicating that taxpayer compliance is low (Gania, 2017).

One of the factors that causes low compliance of taxpayers is that employees in the Tax Office often do not provide maximum service to taxpayers. (Fuadi and Yenni, 2013). Another factor affecting taxpayer compliance is tax sanction. If tax sanctions have been drafted and made firmly then it is expected to minimize the violation of tax regulations conducted by the Taxpayer (Larasati, 2017). This is in accordance with the results of research Ilhamsyah et al (2016) that the quality of service and tax sanctions have a significant positive effect partially on taxpayer compliance motor vehicles.

2. LITERATURE REVIEW

2.1 QUALITY OF TAX SERVICES

According to Laksana (2010: 88) that: "Quality of service can be defined as the quality of service received by consumers is stated the difference between the expectations or desires of consumers with their perception level." According Tjiptono and Chandra (2016: 51) that: "Quality is a condition dynamic related to products, services, people, processes, and environments that meet or exceed expectations ". Tjiptono and Chandra (2016: 61) states that: "Quality of Service ie human or people who strive in the fulfillment of consumer needs and desires as well as accuracy of delivery in the balance of consumer expectations.

2.2 TAXATION SANCTIONS

According Mardiasmo (2016: 62) that: "Taxation Sanctions is a guarantee that the provisions of tax laws (taxation norms) will be obeyed / obeyed / obeyed. Or in other words, Tax Sanction is a preventive tool for taxpayers not to violate the norms of taxation ". Meanwhile, according to Fatmawati (2016: 29) that: " Tax penalties become a guarantee or prevention efforts (preventif) regulated can be obeyed and not violated by the taxpayer ". Ilhamsyah et al (2016) stated that: " Taxation Sanctions is a guarantee or preventive efforts (preventif) so that regulations that have been regulated taxation can be obeyed and not violated by the Taxpayer, who have been obedient in paying taxes as well as providing a deterrent effect for offenders ". Meanwhile, according to Suandy (2016: 11) that: "Taxation sanctions are guarantees provisions of tax laws and regulations (taxation norms) will be obeyed or obeyed".

2.3 MOTOR VEHICLE TAXPAYER COMPLIANCE

According to Gunadi (2016: 94) that: "Taxpayer Compliance in this case means that the Taxpayer has a willingness to fulfill his tax obligations in accordance with the rules applicable without the need for examination, thorough investigation, warning or threats and the application of sanctions both legal and administrative".

Meanwhile, according to Fatmawati (2016: 28) that: "Taxpayer compliance is a tool to measure the contribution of society in regional development".

Rahayu (2016: 139) states that: "Tax compliance is the action of the Taxpayer in fulfilling his tax obligations in accordance with the provisions of the laws and the implementation of taxation applicable within a country".

2.4 FRAMEWORK FOR THINKING

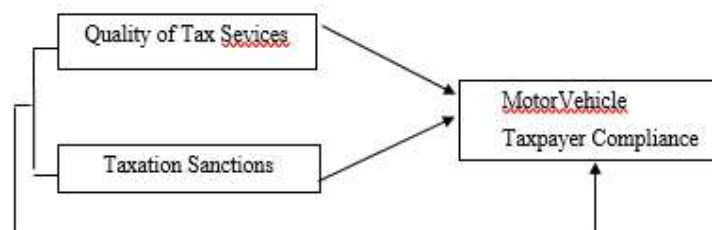


Figure 1: Research Paradigm

2.5 HYPOTHESIS

Based on the above framework, and supported by existing theory, the hypothesis is proposed as follow :

H₁ : Quality of Tax Service, Tax Sanction and Compliance of Motor Vehicle Taxpayer at SAMSAT Office of Garut District is good.

H₂ : Quality of Tax Service Affects Motor Vehicle Taxpayer Compliance at SAMSAT Office of Garut District.

H₃ : Tax Sanctions affect the Motor Vehicle Taxpayer Compliance at the Garut SAMSAT Office.

H₄ : Quality of Tax Service and Tax Sanction affect on Motor Vehicle Taxpayer Compliance at SAMSAT Office of Garut Regency.

3. METHODOLOGY

The research method used in this research is descriptive method and analysis with quantitative approach. The classification of research variables based on the relationship between variables as follows:

According Sugiyono (2017: 39) that: "Independent Variables (free) is a variable that affects or the cause of change or the emergence of the dependent variable (bound)". In this study, the independent variables are the Quality of Tax Service (X₁) and Tax Sanctions (X₂).

And according to Sugiyono (2017: 39) that: "Dependent variable (bound) is a variable that influenced or that resulted, because of the independent variables." In this study the dependent variable is Motor Vehicle Taxpayer Compliance (Y).

According to Sekaran (2011: 64) that: "The population is the whole group of people, events, or things that investigators want to investigate". Maka who became the population in this study is a registered taxpayer in the Garut SAMSAT Office 398 584. As the method used for determine the sample by the author is to use Slovin approach. So the number of samples taken in this study are as many as 100 taxpayers registered in the Garut SAMSAT Office.

Data type used in this research, that is quantitative data. While the data source used in this study is the primary data. And data collection techniques used in this research are: Field Research, Library Research and Internet Studies.

To test the quality of a data, it is necessary to test the validity and reliability. To test whether or not a measuring instrument is valid, usually the minimum requirement that is considered eligible is if $r = 0.30$. The validity test for each variable is assisted by using SPSS software (Statistical Package for Social Sciences) version 20. While the reliability test is said to be reliably if the Cronbach Alpha value is greater than 0.60 (standard value) according to the statement from Ghozali (2016: 47) .

The classical assumption test is used to see if there is an aberration in the regression model, so it needs to be examined by using normality test, autocorrelation test, heteroscedasticity test, and multicollinearity test assisted by SPSS version 20 software.

In general the form of regression equation obtained by using multiple linear regression analysis which refers to Sugiyono (2016: 277) with the following formula:

$$Y = a + b_1X_1 + b_2X_2 + \dots + b_nX_n$$

The calculation uses statistical methods assisted with SPSS software version 20. Testing this hypothesis consists of:

1. Uji Parsial (t-Test)
2. Uji Simultan (F-test)

Koefisien Determinasi (R²)

4. RESULT AND DISCUSSION

4.1 MULTIPLE LINEAR REGRESSION ANALYSIS

4.1.1 PARTIAL EFFECT TEST (T-TEST)

Table 2: Multiple Linear Regression Test Result (t-Test)

Coefficients ^a					
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	7.385	2.849		2.592	.011
Quality of Tax Service	.143	.040	.344	3.584	.001
Tax Sanctions	.371	.121	.296	3.077	.003

a. Dependent Variable: Motor Vehicle Taxpayer Compliance

Source: SPSS Version 20.0 Output, Data Processed Year 2018

Based on the table of 2 multiple linear regression equations, read is a value in column B, the first line represents the constant (a) and the next line denotes the coefficient of the independent variable. Based on table 2 regression model used is:

$$Y = 7,385 + 0,143X_1 + 0,371X_2$$

4.1.2 SIMULTANEOUS EFFECT TEST (F-TEST)

Table 3: Multiple Linear Regression Test Result (F-Test)

ANOVA^a

Model	Sum of Squares	Df	Mean Square	F	Sig.
1 Regression	226.826	2	113.413	20.918	.001 ^b

Residual	525.924	97	5.422		
Total	752.750	99			

a. Dependent Variable: Motor Vehicle Taxpayer Compliance
 b. Predictors: (Constant), Tax Sanctions, Quality of Tax Service

Source: SPSS Version 20.0 Output, Data Processed Year 2018

From the F test table, it can be seen that the obtained value of F arithmetic 20,918 with significant 0.001. In this study used 5% significance and degree of freedom (df) of $(k-1) = 2$ and $(n-3) = 97$ so obtained F table of 3.09. Thus it can be seen that the value of F arithmetic $>$ F table ($20.918 > 3.09$) with a significance smaller than Alpha ($0.001 < 0.05$). This means the hypothesis in this study states that the Quality of Tax Service and Tax Sanctions jointly affect the Motor Vehicle Taxpayer Compliance.

4.2 COEFFICIENT OF DETERMINATION (R^2)

Table 4: Coefficient of Determination Results

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.549 ^a	.301	.287	2.328

a. Predictors: (Constant), Tax Sanctions, Quality of Tax Service
 b. Dependent Variable: Vehicle Taxpayer Compliance

Source: SPSS Version 20.0 Output, Data Processed Year 2018

Based on Table 4 above it can be seen that the magnitude of Adjusted R Square is 0.287 or 28.7%. This shows that the percentage of influence of all independent variables (Quality of Tax Service and Tax Sanction) to the dependent variable (Compliance Taxpayer Motor Vehicle) of 28.7%. While the rest of 71.3% influenced or explained by other variables (epsilon).

5. CONCLUSIONS AND SUGGESTIONS

CONCLUSIONS

1. Quality of Tax Service Affects Compulsory Compliance Motor Vehicle Tax at SAMSAT Office of Garut District.
2. Taxation Sanctions affect the Motor Vehicle Taxpayer Compliance Officer SAMSAT Garut District.
3. Quality of Tax Service and Tax Sanction affect the Motor Vehicle Taxpayer Compliance at the Garut SAMSAT Office.

SUGGESTIONS

1. For the SAMSAT Office of Garut District

- a. SAMSAT Office is expected to continue to improve services to taxpayers who are doing tax obligations, one of them by providing plastic protector SKPD (Regional Tax Assessment Letter) PKB so as to reduce taxpayer expenses.
- b. Then Tax Sanction , is expected to be more clearly and appropriately socialized.
- c. In addition, the SAMSAT Officer is expected to provide the Taxpayer with proper socialization in accordance with applicable tax laws, including payment procedures at SAMSAT Office.

2. For Taxpayers

Taxpayers should be able to further improve their compliance in fulfilling the tax obligations of motor vehicles and increase knowledge and understanding of applicable tax laws.

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