

The Effect of Service Quality, Digitalization and Socialization on Motor Vehicle Taxpayer Compliance: Case Study at Samsat Karawang

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Abstract

The aim of this research is to evaluate the influence between tax services, tax socialization and digitalization in SAMSAT Karawang district. The independent variables are tax services, tax socialization, and tax digitalization with the related variable, namely motor vehicle taxpayer compliance. The main data will be collected through distributing online questionnaires using Google forms. The sample size of 100 (one hundred) respondents from the Karawang Regency area was used to assess the questionnaire using a Likert scale, and had used the SAPAWARGA application to manage their tax documents and motor vehicle tax payments. The research results show that tax services and the implementation of digitalization have a positive effect on vehicle tax compliance in Karawang district. Meanwhile, tax socialization has a negative impact on the implementation of taxpayer compliance in Karawang district. This research shows that digital applications must be improved and introduced more widely to the public because implementing the SAPAWARGA application can also increase taxpayer compliance. This is because a lack of understanding can lead to non-compliance or attempts to avoid taxes. By encouraging tax socialization that emphasizes fairness, profits, tax benefits and transparency, the government can increase tax compliance and reduce the tax gap between the target and actual amounts in SAMSAT Karawang Regency.

Introduction

Indonesia still has a low level of compliance with taxpayers, especially in Karawang Regency, this is due to public awareness of the importance of taxes for people's welfare. According to taxpayers in Indonesia, tax regulations are increasingly burdensome for the public so they hesitate to pay taxes. Though taxes play an important role in the source of growth of this country, in Indonesia, national development requires considerable funds. One of the largest sources of state revenue is taxes, which are then used to improve, create welfare and benefit society (Ermawati & Afifi, 2018; Wicaksana et al., 2023).

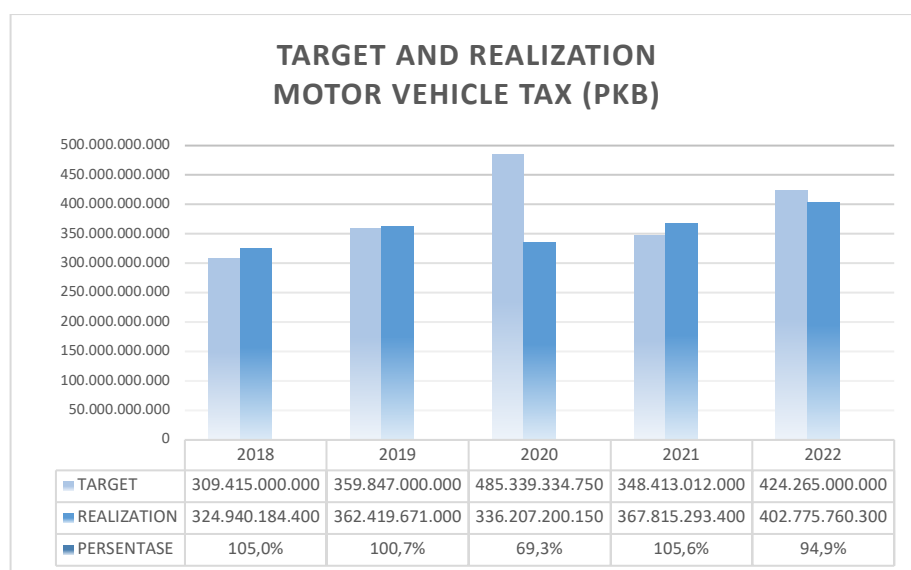


Figure 1. Vehicle Tax Data (Samsat Karawang)

Based on data obtained from the SAMSAT Karawang office in the last 5 years from 2018 to 2022, it can be seen in the table above that the amount of vehicle tax payments faces instability between target and realization. In 2020 there was a drastic decrease from the target of 485,339,334,750 which was realized only 69.3% due to the corona pandemic. this also happened in 2022 where there was still a decrease of 94% in motor vehicle tax revenue. The West Java Regional Revenue Agency (Bapenda) obtains around 30-35 percent of motorized vehicle users in Karawang Regency in arrears with taxes.

The lower rate of decline in motor vehicles is caused by the large number of vehicles that do not re-register (KTMDU) deliberately in arrears. The data shows that there is a considerable difference between the number of potential and realization of KTMDU, this shows that the remaining KTMDU every year is still high. The low level of compliance of vehicle taxpayers can be seen from several factors, namely service quality, understanding of digitalization, and lack of socialization (Oktavianiingrum, 2021; Rudi et al., 2023).

Tax service is the help of the fiscus in a certain way to achieve satisfaction and success is a process as a service, which requires empathy and interpersonal relationships to achieve success and satisfaction of taxpayers. Good service means providing satisfaction and meeting the expectations of taxpayer consumers. Unlike the case with Indonesia, the quality of service that is not in line with expectations is still a public complaint. Complaints include long queues when applying for services, illegal levies or brokers during the service process, inadequate infrastructure, and public service requirements that are considered complicated and troublesome (Agustin & Putra, 2019; Ramdani, 2018).

Therefore, in trying to optimize services, the government launched the All-Connected All-Digitalization application. The desire to transform into a digital province advances the local government of West Java Province is committed to taking an initiative in the form of an online public service application called SAPAWARGA. The existence of digitalization is expected to increase the ease of tax payments for taxpayers. The vehicles are digitally so that tax vehicle revenue in the area can also increase significantly. reported that the app is quite satisfied with its performance, and complete enough to make SAMSAT tax payments. Tax payments are made easier by this innovation, which can improve tax fulfillment and revenue (Arribe et al., 2021; Saragih et al., 2019).

Digitizing the West Java Sapawarga application This is an information technology-based application that can help the people of West Java to verify and find out their motor vehicle taxes. This application is one of the digitalization steps in overcoming the digital divide, especially in the period of adaptation to new habits. According to research from that socialization and digitalization of the tax system is influenced by taxpayer compliance. The purpose of this study was achieved so that the results of this researcher could show whether the digitalization of taxpayers in the Karawang regency area affected or not the tax socialization carried out by the Karawang district government (Satriya & Nugraheni, 2023; Anggadini et al., 2022).

Tax socialization helps people understand and carry out their tax obligations in an appropriate way, if taxpayers are low compliance, then the level of compliance is also low. If tax socialization is not done well to people who do not understand taxation, socialization has a major impact on success in terms of increasing tax revenue. This can cause people not to realize the benefits and advantages of the taxes they have, as a result they do not take obedient actions in paying taxes (Ardiyanti & Supadmi, 2020; Jarkoni & Hotmasari, 2021).

There have been some previous studies from claiming that understanding has no impact on taxpayer compliance and digitization of the tax system. Similar to Surabaya, the results of the researchers show that the variable tax digitization system has no impact on the compliance of motor vehicle taxpayers. But from that, and concluded that services, tax socialization, tax digitization systems affect taxpayer compliance (Anggraeni & Sulistyowati, 2021; Amalia & Anwar, 2023; Virgiawati, 2019; Fuliyanto, 2022; Rahmmawati, 2022).

Considering the phenomenon carried out through previous research where tax compliance in Karawang is still not optimal. But previous research findings are still discrepancies or contradictions. So the update from this researcher displays taxpayer compliance variables. But from that, through the implementation of this researcher hopes to estimate how well the state is successful in allocating tax costs proportionally and fairly. Therefore, the author aims to conduct research based on this phenomenon on the effect of services, administrative digitalization, tax socialization on motor vehicle taxpayer compliance.

RQ 1: What variables affect the process of implementing tax payment obligations on motor vehicle taxpayer compliance?

RQ 2: What is the role of service, digitalization, and socialization on motor vehicle taxpayer compliance?

Methods

This research method applies quantitative methods, and the data collected comes from primary data. The population in 2022 is 865,859 units of motor vehicles from Karawang Regency and uses the random sampling method by submitting several statements or questions to relevant taxpayers using an online questionnaire form managed by Google Form. From the samples collected in this researcher, a total of 100 vehicle taxpayers in Karawang Regency. In this researcher, multiple linear regression analysis methods are used to analyze data, which is done by utilizing the Smart PLS program. The variables used include: Tax Services (X1), Digitalization (X2), Socialization (X3), Vehicle Taxpayer Compliance (Y). Therefore, this study uses PLS using Smart PLS 4.0 software to see how dependent and independent variables relate to each other.

Results and Discussion

Test Measurement Model (*Outer Model*)

From the specification the relationship between variables is determined through Smart PLS testing using a measurement model with (*Outer Model*), in this research test includes convergent validity, discriminant validity and reliability.

Convergent Validity

Convergent Validity One way to see a model with reflexive indicators is by correlation looking between indicators or item scores and their construct scores. An individual indicator states valid if it has a correlation value of > 0.70 . When where the correlation < 0.70 is considered invalid.

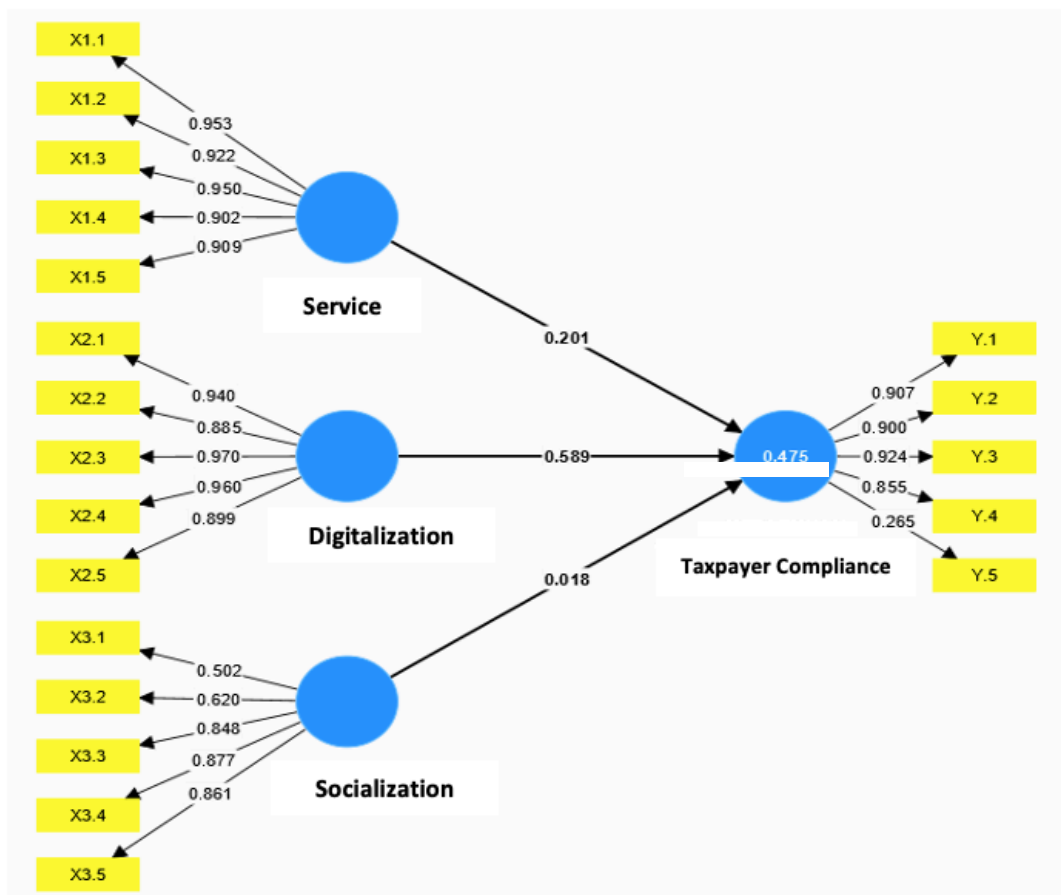


Figure 2. Outer Model

Source: SmartPLS amount results, 2024

Table 1. Outer Loadings

	X1	X2	X3	Y
X1.1	0.953			
X1.2	0.922			
X1.3	0.950			
X1.4	0.902			
X1.5	0.909			
X2.1		0.940		

X2.2		0.885		
X2.3		0.970		
X2.4		0.960		
X2.5		0.899		
X3.1			0.502	
X3.2			0.620	
X3.3			0.848	
X3.4			0.877	
X3.5			0.861	
Y1				0.907
Y2				0.900
Y3				0.924
Y4				0.855
Y5				0.265

Source: Smart PLS amount result, 2024

Based on table 1. Results of *Outer Loadings* On the variables Tax services, digitalization, socialization and compliance of taxpayers all indicators that indicate that each item if the correlation value is more than 0.70, then it is considered valid. However, if the correlation value is less than 0.70, the item is considered invalid. Therefore, it can be concluded that the requirements of validity as a measuring instrument are met.

Discriminant Validity

The test results will explain in the section *discriminant validity*. Test *discriminant validity* Using values *Cross loading* the indicator states that it meets *discriminant validity* if value *Cross loading* the indicator on the variable is the largest compared to other variables. Value *Cross-loading* for each of the indicators is shown below.

Table 2. Discriminant Validity (Cross Loading) Results

	X1	X2	X3	Y
X1.1	0.953	0.285	0.555	0.406
X1.2	0.922	0.236	0.483	0.375
X1.3	0.950	0.310	0.552	0.386
X1.4	0.902	0.300	0.580	0.320
X1.5	0.909	0.347	0.522	0.349
X2.1	0.312	0.940	0.450	0.671
X2.2	0.254	0.885	0.346	0.550
X2.3	0.318	0.970	0.422	0.644
X2.4	0.308	0.960	0.428	0.619
X2.5	0.278	0.899	0.335	0.578
X3.1	0.472	0.055	0.502	0.063
X3.2	0.513	0.129	0.620	0.079
X3.3	0.584	0.260	0.848	0.244
X3.4	0.549	0.326	0.877	0.305
X3.5	0.367	0.504	0.861	0.448
Y1	0.361	0.649	0.387	0.907
Y2	0.279	0.535	0.258	0.900

Y3	0.452	0.659	0.432	0.924
Y4	0.280	0.513	0.301	0.855
Y5	0.199	0.120	0.016	0.265

Source: Smart PLS amount result, 2024

Based on table 2. Processing the data research variables above there are 3 invalid indicators, namely X3.1, X3.2 and Y.5, the rest are valid numbers *Cross loading* more than 0.7 and declared compliant *discriminant validities*.

Construct Realibity and Validity

The acquisition of construction for each variable is shown here, namely service, digitalization, socialization and compliance of taxpayers with each indicator and variable. The following table of values from *Construct Realibity and Validity* to create variables in the study resulting from the operation of the Smart PLS program, as shown in the table below:

Table 3. Construct Realibity and Validity values

Variable	Cronbach's alpha	Composite Reliability (rho a)	Composite Reliability (rho c)	Average Extracted Variance (AVE)
X1	0.959	0.964	0.969	0.860
X2	0.962	0.966	0.970	0.868
X3	0.849	0.978	0.866	0.573
Y	0.843	0.932	0.896	0.657

Source: Smart PLS amount result, 2024

Refer to the results from table 3. Value *Cronbach's Alpha* For each of the individual variables the study has met the requirements, so it can be stated that the variables as a whole have a high level of reliability. In addition, the composite reliability value of the construct value is indicated by each variable above 0.60 which provides evidence that each variable meets the composite reliability criterion. Therefore, it can be concluded that the total of research variables has a high level of reliability. Next average value *Average Variance Extracted* (AVE) for each variable is more than 0.50 indicating that all constitutions can *reliables*.

Structural Model Test (*Inner Model*)

Determinant Coefficiency (R2)

As a result of the processing of data that has been processed through the Smart PLS 4.0 program obtained value *R-Square* as follows:

Table 4. R-Square Results

	R-Square	Adjusted R-Square
Y	0.475	0.459

Source: Smart PLS amount result, 2024

Referring to the results of the table above ensures that the R Square value for the Taxpayer Compliance variable (Y) is 0.475. Based on these results, it shows that the percentage of vehicle taxpayer compliance is 47.5%. In other words, tax service variables, tax digitalization, tax socialization, vehicle taxpayer compliance amounted to 47.5% and the remaining 52.5% were influenced by additional variables that had not been discussed in the study.

Table 5. Path Coefficients

	Original Sample (O)	Sample Average (M)	Standard Deviation (STDEV)	T Statistics (IO/STDEVI)	P Values
X1->Y	0.201	0.191	0.095	2.117	0.034
X2->Y	0.589	0.579	0.103	5.739	0.000
X3->Y	0.018	0.040	0.112	0.163	0.870

Source: Smart PLS amount result, 2024

Effect between Services on Vehicle Taxpayer Compliance

Referring to the above results ensures that the tax service has a p value *value* is 0.034, and the standard p value is < 0.05 , so it can be concluded that it has a significant impact. Furthermore, based on the t-statistic value of 2.117 and the t-statistic value used of 5% or 1.96, the t-statistic value of 2.117 is greater than 1.96, indicating that H_0 was rejected H_a accepted. The initial sample value of 0.201 indicates that it has a positive influence. Thus, it can be concluded that tax services can have a significant positive influence on the fulfillment of vehicle taxpayers.

Tax services in this study have a positive and significant effect on taxpayer compliance. In this case, because the better the service provided by the samsat officer, the more satisfied the taxpayer is with the provision of the service. As a result, the public will have an increase in fulfilling vehicle taxpayers because they are more likely to comply with their tax payments. The results of the study are related to attribution theory to find out how individual behavior forms impressions. The interaction between tax servants and taxpayers when providing tax knowledge will then form an impression. The results of this researcher agree with the findings of stating that the quality of services provided at the Samsat Soebandi Office of Jember Regency has a positive and significant impact on vehicle taxpayer compliance. Instead, research involved a study of findings from, showing that a good level of service has a positive impact on the fulfillment of motor vehicle taxpayers at the Samsat Joint Office (Sarifah et al., 2020; Widiastini & Supadmi, 2020).

The Effect of Digitalization on Vehicle Taxpayer Compliance

Referencing the results of the table,5. Ensuring that tax digitization has a p value of 0.000, and the standard p value is < 0.05 so that it can be concluded that it has a significant impact. Furthermore, based on the t-statistic value of 5.739 and the t-table used 5% or with a value of 1.96, the t-statistic value of 5.739 is greater than 1.96, which shows that H_0 rejected H_a is accepted. The original value of the sample of 0.589 shows that it has a positive influence. Thus, it can be concluded that digitalization of taxpayers has a positive and significant influence on vehicle taxpayer compliance.

Tax digitalization has a positive and significant effect on vehicle taxpayer compliance. In this case, it can be seen that an indicator of the implementation of digitalization has the highest score, so taxpayers consider that the digitalization program saves the time needed in paying motor vehicle taxes, and they believe that the digitalization program can provide access anytime and anywhere. The public considers that if they understand the purpose, the benefits of implementing digitalization will further increase vehicle tax compliance. From the results of this research, it can relate to attribution theory based on tax digitization services obtained is an external factor where taxpayers' perceptions of the ease of digital tax services affect their ability to fulfill their tax obligations. The research supports the above findings by arguing that the application of West Java's digitalization system has substantially increased and is significant in terms of compliance with vehicle taxpayers. Based on the researcher, the implementation of digital programs will have a positive impact on the level of taxpayer

fulfillment because it will make it easier for taxpayers to make their tax payments by utilizing the technology they currently have. From this, it proves that with the increase in tax revenues through the implementation of digitalization programs (Oktavianingrum, 2021; Megayani & Novisari, 2021).

The Effect of Socialization on Vehicle Taxpayer Compliance

Referencing the results of the table,5. Ensure that tax socialization has a p value of 0.870, and the standard p value is < 0.05 , so as to conclude that it has a significant impact. Furthermore, based on the t-statistic value of 0.163 and the t-statistic used is 5% or 1.96. Then the t-statistic value of 0.163 is less than 1.96, which shows that H_0 rejected H_a is accepted. The original sample value of 0.018 shows that it has no effect. Thus, it can be concluded that tax socialization has a negative and significant effect on vehicle taxpayer compliance.

Socialization negatively affects vehicle taxpayer compliance. In this case, lack of understanding can lead to non-compliance or attempts to avoid taxes. By encouraging the socialization of vehicle taxes that emphasize the benefits of taxation, fairness, and transparency, the government can improve tax compliance and reduce tax alignment between the amount of tax owed and the amount actually received. In addition, seminars are not effectively socialized in every village through social media. This is because not all people use social media actively. The results of the study can relate to the existence of attribution theory, tax socialization can be considered as an external factor because taxpayer behavior is influenced by things from outside, such as directions and environmental conditions. From this study in line with, and argues that tax socialization is not significant, it is indicated that government tax socialization is less efficient and does not produce significant results on taxpayers because it is done in a bad way (Górecki & Letki, 2021; Amri & Syahfitri, 2020; Saputra et al., 2022).

Conclusion

There are several conclusions that can be made based on the results of the research mentioned above are as follows: (1) Tax services have a positive and significant effect on vehicle taxpayer compliance. Because the better the service provided by the samsat officer, the more satisfied the taxpayer is with the service. As a result, taxpayers will be more likely to be compliant in paying taxes, therefore it will increase the compliance of motor vehicle taxpayers; (2) Tax digitalization has a positive and significant effect on vehicle taxpayer compliance. Each indicator of digitalization implementation has a high score. In this case, it shows that taxpayers feel that digital programs can be accessed anytime and anywhere, and by using a digitization system they save more time in paying motor vehicle taxes; (3) Socialization negatively affects vehicle taxpayer compliance. In this case the possibility of non-compliance or attempts to avoid taxes can be caused by a lack of understanding. The government can improve taxpayer compliance by encouraging tax socialization that emphasizes tax benefits, fairness, and transparency.

There are several suggestions that can be made based on the results of the research outlined above, then the suggestions that can be taken are as follows: (1) Researchers can then use additional variables to produce new variables in subsequent studies, it is possible that there are still other variables that can affect taxpayer compliance; (2) The next researcher would be nice to use the questionnaire method to interview directly with respondents, because the interview method will make respondents better understand the purpose of the questions we convey; (3) For future researchers, you should increase the number of samples in the study. This is done to make the data created by subsequent researchers more accurate.

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