



The influence of the e-samsat program, quality of tax officer services, taxation socialization, and moral obligations on taxpayer compliance in paying motor vehicle taxes

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ABSTRACT

This research seeks to analyze how the e-Samsat program, the quality of tax officer services, tax socialization, and moral obligations influence taxpayer compliance in paying motor vehicle taxes at the Samsat Office in Wonogiri Regency. A quantitative approach is utilized, employing multiple linear regression. The study's dependent variable is taxpayer compliance, with independent variables including e-Samsat, service quality, tax socialization, and moral obligations. The sampling method applied is purposive sampling, focusing on specific criteria for motor vehicle taxpayers in Wonogiri Regency. The findings indicate that the e-Samsat program does not significantly impact taxpayer compliance, while both service quality and tax socialization show a significant influence. Moral obligations, however, are not found to have a significant effect on taxpayer compliance.

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1. INTRODUCTION

While foreign loans are the main source of external income for both the State Budget (APBN) and regional budgets (APBD), tax revenue is a significant internal income source. The administration strives year after year to increase tax collections in an effort to lessen the country's need on foreign aid. Different social groupings, regardless of their socioeconomic status, become more and more motivated over time to satisfy their expanding needs (Sista N. A., 2019).

One essential necessity that is necessary to support daily activities is transportation. This has led to a consistent rise in the purchasing power of automobiles. The increasing number of motor vehicle owners has increased the number of motor vehicle taxpayers each year, which has contributed to an increase in tax revenue (Sugiyani et al., 2022).

Tens of thousands of people from a variety of social backgrounds live in Wonogiri Regency, one of the large districts in Central Java. Motor vehicle taxes provide for a sizable amount of the Wonogiri Regency's local revenue (Wilandari, 2023). A large number of regional development projects are funded in large part by this revenue. The number of automobiles operating in Wonogiri Regency each year is strongly correlated with the growth in motor vehicle tax revenue (Masita, 2019).

There were 414,141 motor vehicles registered in the Wonogiri Regency in 2019. In 2020, this figure rose by 3.83%, reaching 430,017 units overall. There was a notable increase in the number of motor vehicles in 2021 a 60.45% rise that brought the total to 689,950. Residents of Wonogiri Regency have greater demands for mobility, which is reflected in the expansion in the number of vehicles.

Taxation plays a crucial role in building and facilitating development at all levels, from provincial to regional. Puteri et al., (2019) emphasize that without tax contributions, a region would struggle to develop, as development is partly achieved through the contributions of taxpayers in that area.

The rising number of motor vehicles in Wonogiri Regency has the potential to influence the revenue generated from motor vehicle taxes. Based on the financial reports of the Wonogiri Regency Government from 2019 to 2021, motor vehicle taxes represent the largest source of local tax revenue. In 2019, motor vehicle tax revenue reached IDR 34.29 billion, accounting for 75.48% of the total local tax income. In 2020, this revenue increased to IDR 36.20 billion, although its share dropped to 56.69%. By 2021, motor vehicle tax revenue had grown to IDR 41.79 billion, but its contribution further decreased to 45.47% of the total local tax income. This suggests an inconsistency between the rise in motor vehicle numbers and the growth in tax revenue. Although the number of vehicles increased annually, the corresponding rise in motor vehicle tax revenue was not proportional. In both 2020 and 2021, the number of vehicles surpassed that of the previous years, yet the tax revenue did not increase at the same rate, indicating a possible decline in taxpayer compliance with motor vehicle tax obligations.

In order to maximise tax revenue for the state, taxpayer compliance is essential. The term "compliance" describes actions taken by people who follow set norms or guidelines. The E-Samsat initiative is one element that may have an impact on compliance. The E-Samsat, or Electronic Samsat System, as explained by (Yadinta et al., 2018), enables taxpayers to pay motor vehicle taxes electronically through specific ATMs, streamlining the payment process by doing away with the need to wait in line at Samsat offices. While Cahyani et al., (2019) reported that the deployment of E-Samsat successfully increased taxpayer compliance at UPT Badan Pendapatan Daerah Provinsi Bali in Denpasar City, Sanadi et al., (2024) concluded that the program had no discernible effect on taxpayer compliance.

Moreover, taxpayer compliance is anticipated to increase with superior fiscal services. Goodwill, unambiguous direction, education on revisions to tax regulations, and the proper implementation of tax penalties in accordance with existing tax laws are all necessary components of effective services (Nisa et al., 2018). Malau et al., (2021) claim that taxpayer compliance is greatly impacted by the calibre of fiscal services. Fiscal services, according to Malau et al., (2021) and Suryanti & Sari, (2018), do not, however, substantially impact individual taxpayer compliance at KPP Pratama Manado.

The term "tax socialisation" describes initiatives to raise taxpayer compliance by ensuring that people or groups understand tax issues through the dissemination of tax-related information. Taxpayers are likely to become more conscious of the significance of meeting their tax duties when they are given correct and clear information through socialisation initiatives (Wardani & Wati, 2018). Research by Cindy & Yenni, (2013) indicate that tax socialisation significantly improves compliance. Wangi et al., (2023), on the other hand, discovered that taxpayer compliance is not significantly impacted by tax socialisation.

Moral obligation is defined by Herryanto & Toly, (2013) as a subjective sense of guilt or responsibility that may not be shared by others. Individuals who have a strong moral commitment to comply with social norms are more likely to obey tax regulations, which includes filing taxes on time. Therefore, tax compliance is probably higher in communities where there is a strong feeling of moral obligation. While research by Safina Fatmawati, (2022) indicates that moral obligation has no discernible effect on compliance levels, research by Agita & Noermansyah, (2020) supports the idea that moral obligation has a major impact on taxpayer compliance.

The contradictions found in earlier studies served as the impetus for this investigation, which led the researcher to re-examine these variables. A gap is found in previous research because of inconsistent results. Taxpayer compliance is not always impacted by elements like the E-Sat program, fiscal services, tax socialisation, and moral obligation. Thus, using Wonogiri Regency as the study area,

the researcher aims to re-examine the impact of these variables E-Samsat programs, fiscal services, tax socialisation, and moral obligation on motor vehicle taxpayer compliance.

The objective of tax socialization is to offer clear and precise information to ensure taxpayers comprehend the importance of paying taxes, which in turn enhances their compliance. However, public dissatisfaction with tax services often results in low awareness about fulfilling tax obligations, leading some taxpayers to delay or even avoid payment. Additionally, difficulties in implementing E-Samsat, such as the need to obtain proof of regional tax payments (PKB/BBN-KB) and SWDKLLJ at the Samsat Office and limited internet facilities in remote areas, contribute to these issues.

The choice of Wonogiri Regency as the research location is based on Sakura & Rachman (2021), which found that fiscal services affect taxpayer compliance. This is due to adequate service rooms at the Samsat office providing comfort to taxpayers, responsive and precise staff, and a straightforward payment process with minimal waiting times.

This research builds upon the study by Saragih et al., (2019). The key distinction of this research from the previous study lies in the substitution of three out of four variables, specifically tax knowledge, income level, and tax sanctions, with E-Samsat programs, tax socialization, and moral obligation, while fiscal services remain consistent. The change in variables arises from a research gap identified between Dewi & P, (2019), who argue that E-Samsat programs significantly influence motor vehicle taxpayer compliance, and Fefrianti et al., (2021), who finds no significant effect. Similarly, Sudirman et al., (2020) reveal that tax socialization has a significant impact on compliance, whereas Wangi et al., (2023) report no such effect. Saragih et al., (2019) find that moral obligation significantly influences taxpayer compliance, but Dewi & P, (2019) suggest it does not. This study, conducted at Samsat Wonogiri, aims to explore these discrepancies with different variables.

Dewi & P, (2019) attribution theory, which builds on Fritz Heider's (1958) original theory, posits that when individuals observe someone's actions, they attempt to determine if the behavior stems from internal or external causes. Behavior attributed to internal factors is seen as under personal control, while externally driven behavior is thought to result from situational influences, meaning the individual is perceived to have been shaped by their environment (Fefrianti et al., 2021).

Compliance is the state of being obedient, adhering to, or following specific teachings or regulations. The theory of compliance describes a situation where an individual follows commands or rules provided. Tax compliance refers to a taxpayer's behavior that reflects their understanding of their tax duties while abiding by the established rules (Sudirman et al., 2020).

The E-Samsat program is an improvement of the previous SAMSAT system, allowing vehicle data that was once only available at the local SAMSAT office to now be accessed across all SAMSAT service points (Sari, 2017).

Fiscal services encompass the actions or behavior displayed by tax officers in assisting taxpayers with their tax obligations. Competent tax officers should offer clear and accurate information about taxation, including how taxes are calculated, payment procedures, and reporting methods, while strictly following existing laws and operational guidelines. Enhancing the quality of tax services is expected to boost taxpayer satisfaction and ultimately improve their compliance (Meifari, 2020).

As stated in the Director General of Taxes Circular Letter No. SE98/PJ./2011, ongoing efforts are necessary to raise public understanding and awareness of their tax rights and responsibilities. This is due to several important factors. First, the tax authority's expansion program is expected to add new taxpayers who will require further socialization and counseling. Second, there is significant room to increase the compliance level of registered taxpayers. Third, there is a need to boost tax revenue and the tax ratio. Fourth, tax regulations and policies are dynamic and continuously changing (Masruroh, 2013).

Morality is related to compliance with prevailing norms and determines the behavior that should be adopted before an individual is required to act. The key element of someone's morality is discipline, formed by orderly behavior and authority. Moral obligation includes behavior that has been established according to rules, and moral obligation directs individuals to act according to the established rules. Moral obligation is an internal drive that stems from an individual's conscience and

ethical beliefs, rather than being imposed externally. Consequently, taxpayers are anticipated to understand the significance of taxes as a funding source for the state and to enhance their sense of moral duty in meeting their tax responsibilities (Sista, 2019).

Taxpayer compliance is characterized by the extent to which taxpayers meet all their tax obligations and utilize their tax rights. It involves how effectively and accurately taxpayers adhere to tax regulations and fulfill their duties (Wilandari, 2023).

Based on Law No. 28 of 2007 regarding General Provisions and Taxation Procedures, taxes are compulsory financial contributions imposed on individuals or entities by the state, enforced by law, and provided without direct benefits in return. These funds are utilized for state purposes to promote the general welfare of the population (Masita, 2019). Taxes are essential for state revenue, supporting national development and enhancement of public welfare. Historically, taxes have accounted for 70 to 80 percent of the state budget (APBN). In the 1970s to early 1980s, state revenue relied heavily on the oil and gas sector. However, with population growth, the non-renewable natural resources began to diminish, prompting the government to shift to a relatively stable sector supporting budget sustainability taxes. The contribution of taxes to the state budget continues to increase annually, demonstrating the growing role of taxes in the APBN. Consequently, the Directorate General of Taxes continuously strives to enhance tax revenue.

Motor Vehicle Tax (PKB) is levied on the ownership and/or control of motor vehicles. The taxpayers for PKB include individuals or organizations that own and/or control motor vehicles. Vehicle ownership is evidenced by holding valid documents, such as the Vehicle Ownership Document (BPKB), while control pertains to the legitimate use or possession of the vehicle in accordance with existing regulations. Individuals or entities who own motor vehicles are considered motor vehicle taxpayers. The tax applies to the ownership and/or control of motor vehicles, except those specifically excluded under Regional Regulation No. 9 of 2010 (Puteri et al., 2019).

2. RESEARCH METHOD

Panel data regression is used in conjunction with a quantitative research methodology in this study. The secondary data was obtained from the 2017–2022 annual financial reports of businesses included in the MNC36 Index on the Indonesia Stock Exchange (IDX). The dependent variable under investigation in this study is earnings smoothing, with the independent factors being firm valuation, financial leverage, company size, and profitability. Using SPSS software for data processing, multiple linear regression analysis is carried out to evaluate the impact of these independent variables on earnings smoothing.

Purposive sampling is the sample technique used, choosing businesses based on predetermined standards. These requirements include fitting within the MNC36 Index categories and possessing complete data for the observation period. Statistical techniques like the t-test, which assesses the influence of each independent variable separately, the F-test, which examines their combined effect, and the coefficient of determination (R^2) test, which ascertains the percentage of the dependent variable's variance that is accounted for by the independent variables, are utilized in hypothesis testing.

3. RESULTS AND DISCUSSIONS

The research focused on individuals who own motor vehicles and pay taxes at the Samsat office in Wonogiri Regency. A total of 100 respondents were surveyed, with data collected through a structured questionnaire distributed via Google Forms. The sample size was calculated using the Slovin formula $n = N / (1 + N e^2)$, where NNN represents the population size and eee represents the tolerated error level (5%). Based on the calculation, the required sample size is approximately 100 people after rounding. The collected data were verified to remove invalid data. Respondent profiles, including categories based on gender, age, and education, were also observed to provide an overview of the research sample.

By gender, there were 74 male respondents (74%) and 26 female respondents (26%). This indicates that more male respondents participated in this study compared to female respondents, with a difference of 48 people or 48%. Nevertheless, it can be said that the composition of male and female respondents is balanced. The general overview of respondents by gender can be seen in Table 1.

Table 1. Gender of Respondents

Gender	Number	%
Male	74	74
Female	26	26
Total	100	100

Source: Processed Primary Data

By age group, there are two dominant age groups: respondents aged 25-50 years, totaling 44 people (44%), and respondents under 25 years, totaling 29 people (29%). Meanwhile, the older age group (>50 years) is represented by only 27% of the total respondents. The general overview of respondents by age can be seen in Table 2.

Table 2. Age of Respondents

Age	Number	%
< 25 years	29	29
25 - 50 years	44	44
> 50 years	27	27
Total	100	100

Source: Processed Primary Data

By last level of education, respondents with a Bachelor's/Diploma education level are the most dominant, representing 46% (46 people) of the total respondents. The group with a high school/vocational school education level is also significant, representing 43% (43 people) of the total respondents. Meanwhile, the group with a junior high school education level represents 11% (11 people). The general overview of respondents by education level can be seen in Table 3.

Table 3. Education Level of Respondents

Education Level	Number	%
Junior High School	46	46
High School/Vocational School	43	43
Bachelor's/Diploma	11	11
Total	100	100

Source: Processed Primary Data

Validity testing in this study used Pearson's product-moment correlation test, where an item is considered valid if $r_{count} > r_{table}$. The calculation was done by comparing r_{count} with r_{table} for degrees of freedom (df), the formula used is $df = n - 2$, where n represents the number of samples. In this research, there are 100 respondents, so the degrees of freedom ($df = 100 - 2$), and the r_{count} with r_{table} for $df = 98$ is 0.1966. The validity test can be seen in Table 4.

It can be concluded that the $r_{count} > r_{table}$ value of 0.1966 (where $r_{count} > r_{table}$) indicates that all tested indicators are positive.

Table 4. Summary of Validity Test Results

Variable	Indicator	R_{count}	r_{table}	Description
Motor Vehicle Tax Compliance	KPW1	0,820	0,1966	Valid
	KPW2	0,845	0,1966	Valid
	KPW3	0,732	0,1966	Valid
	KPW4	0,711	0,1966	Valid
	KPW5	0,722	0,1966	Valid
	KPW6	0,711	0,1966	Valid
	KPW7	0,671	0,1966	Valid
	KPW8	0,684	0,1966	Valid

	ES1	0,732	0,1966	Valid
	ES2	0,863	0,1966	Valid
	ES3	0,812	0,1966	Valid
	ES4	0,795	0,1966	Valid
	ES5	0,822	0,1966	Valid
	ES6	0,753	0,1966	Valid
	ES7	0,849	0,1966	Valid
E-Samsat	ES8	0,771	0,1966	Valid
	ES9	0,815	0,1966	Valid
	ES10	0,801	0,1966	Valid
	ES11	0,794	0,1966	Valid
	ES12	0,797	0,1966	Valid
	ES13	0,816	0,1966	Valid
	ES14	0,847	0,1966	Valid
	ES15	0,832	0,1966	Valid
	KPF1	0,702	0,1966	Valid
	KPF2	0,746	0,1966	Valid
	KPF3	0,803	0,1966	Valid
Quality of Fiscal Services	KPF4	0,632	0,1966	Valid
	KPF5	0,678	0,1966	Valid
	KPF6	0,712	0,1966	Valid
	KPF7	0,768	0,1966	Valid
	KPF8	0,755	0,1966	Valid
	SP1	0,697	0,1966	Valid
	SP2	0,714	0,1966	Valid
	SP3	0,645	0,1966	Valid
	SP4	0,735	0,1966	Valid
Tax Socialization	SP5	0,710	0,1966	Valid
	SP6	0,737	0,1966	Valid
	SP7	0,727	0,1966	Valid
	SP8	0,711	0,1966	Valid
	SP9	0,762	0,1966	Valid
	SP10	0,815	0,1966	Valid
	KM1	0,816	0,1966	Valid
	KM2	0,783	0,1966	Valid
Moral Obligation	KM3	0,806	0,1966	Valid
	KM4	0,859	0,1966	Valid
	KM5	0,829	0,1966	Valid
	KM6	0,806	0,1966	Valid

Source: Processed Primary Data with SPSS, 2024

In this study, reliability was assessed using Cronbach's alpha. A variable is deemed reliable if its Cronbach's alpha coefficient exceeds 0.60 (Sanadi et al., 2024). The findings from the reliability test are shown in Table 5.

Table 5. Reliability Test Results Summary

Variable	Number of Items	Criteria	Cronbach Alpha	Description
Motor Vehicle Tax Compliance	8	0.60	0.877	Reliable
E-Samsat	15	0.60	0.962	Reliable
Quality of Fiscal Services	8	0.60	0.871	Reliable
Tax Socialization	10	0.60	0.899	Reliable

Source: Processed Primary Data with SPSS, 2024

Based on Table 5, the Cronbach's Alpha values for the five variables are all greater than 0.60. Therefore, the questionnaire for the variables of Motor Vehicle Tax Compliance, E-Samsat, Quality of Fiscal Services, Tax Socialization, and Moral Obligation is considered reliable.

Table 6. Descriptive Statistics Test Results

Variable	N	Min	Max	Mean	Std. Deviation
Motor Vehicle Tax Compliance	100	28	40	35.13	3.684
E-Samsat	100	25	68	56.59	14.249
Quality of Fiscal Services	100	28	40	34.68	3.782
Tax Socialization	100	35	50	43.11	4.739
Moral Obligation	100	20	30	25.86	3.402
Variable	N	Min	Max	Mean	Std. Deviation

Source: Processed Primary Data with SPSS, 2024

The results of the descriptive statistical analysis for four independent variables E-Samsat, Quality of Fiscal Services, Tax Socialisation, and Moral Obligation and one dependent variable Motor Vehicle Tax Compliance are presented in the Descriptive Statistics Table. For every variable, it provides the values of the minimum, maximum, average, and standard deviation. Table 6 contains the analysis's detailed findings.

The Motor Vehicle Tax Compliance variable has a minimum of 28 and a maximum of 40, with an average of 35.13 and a standard deviation of 3.684, as shown in Table IV.6. The E-Samsat variable has a standard deviation of 14.249 and an average of 56.59, ranging from 25 to 68. The Quality of Fiscal Services variable has a standard deviation of 3.782 and an average of 34.68, with a range of 28 to 40. The Tax Socialisation variable has a standard deviation of 4.739 and an average of 43.11, ranging from 35 to 50. The average value of the Moral Obligation variable is 25, and it ranges from 20 to 30.

The findings from the classical assumption tests—such as the normality test, multicollinearity test, heteroscedasticity test, and autocorrelation test are outlined as follows:

Table 7. Kolmogorov-Smirnov Normality Outline

Variabel	Kolmogrov - Smirnov	Criterion	Description
Asmpy sig (2-tailed)	0,200	> 0,05	Data is normally distributed

Source: Processed primary data with SPSS, 2024

The One-Sample Kolmogorov-Smirnov test was utilised to evaluate the normality of the data in this investigation. As indicated by Table 7's data, the Asymp. Sig. (2-tailed) value is 0.200. The regression model meets the normality assumption because this number is greater than 0.05, indicating that the data has a normal distribution.

Table 8. Presents The Results of the Multicollinearity Test

Variable	Tolerance Value	VIF	Description
E-Samsat	0,849	1,177	No Multicollinearity
Quality of Tax Service	0,690	1,449	No Multicollinearity
Tax Socialization	0,791	1,264	No Multicollinearity
Moral Obligation	0,844	1,184	No Multicollinearity

Source: Processed primary data with SPSS, 2024

According to Table 8, every independent variable has a VIF of less than or equal to 10 and a tolerance value larger than 0.10. This shows that the variables pass the multicollinearity test since they match the requirements. Thus, it may be said that multicollinearity is not present in the data.

Table 9. Presents the Results of the Heteroscedasticity Test.

Variabel	p-value (sig)	Criterion	Description
E-Samsat	0,156	> 0,05	No Heteroscedasticity
Quality of Tax Service	0,744	> 0,05	No Heteroscedasticity
Tax Socialization	0,194	> 0,05	No Heteroscedasticity
Moral Obligation	0,648	> 0,05	No Heteroscedasticity

Source: Processed primary data with SPSS, 2024

The heteroscedasticity was evaluated using the Spearman Rank Correlation test. Table 9 shows that there is no heteroscedasticity in the data because each independent variable's significance levels are higher than the α level of 0.05.

Table 10. displays the results of the autocorrelation test

R	R Square	Adjusted R Square	Dubin-Watson	Description
0,618	0,378	0,352	1,938	No Autocorrelation

Sumber: Data primer diolah dengan SPSS, 2024

The Durbin-Watson statistic, as indicated by Table 10, is 1.938. The critical value from the Durbin-Watson table is 1.7582 when compared to the significance threshold of 5%, with a sample size of 100 (n) and 4 independent variables (k=4). The absence of autocorrelation in the data is indicated by the Durbin-Watson value of 1.938, which lies between the upper bound (du) of 1.7582 and 4 minus the upper bound (2.241).

Table 11. Presents the Results of the Multiple Linear Regression Analysis

Variabel	Urstandardizerd Coefficiernrts		Standasrdizerd Coefficiernrt	T	Sig.
	B	Std. Error	Beta		
(Constant)	7,198	4,354		1,653	0,102
E-Samsat	0,022	0,023	0,087	0,989	0,325
Quality of Tax Service	0,409	0,095	0,420	4,309	0,000
Tax Socialization	0,194	0,071	0,250	2,748	0,007
Moral Obligation	0,159	0,095	0,147	1,668	0,099

Source: Processed primary data with SPSS, 2024

The regression equation derived from the multiple linear regression results is as follows:

$$KPW_i = 7,198 + 0,022ES_i + 0,409KPF_i + 0,194SP_i + 0,159KW_i + \varepsilon_i$$

Based on this regression equation, the interpretation is as follows:

The constant term, 7.198, means that there is a baseline potential for motor vehicle tax compliance to rise even in the absence of any independent variables, such as e-Sat, moral obligation, tax socialisation, and the calibre of tax administration services.

For e-Samsat, the regression coefficient is 0.022, reflecting a positive relationship. This suggests that as the e-Samsat value rises, motor vehicle tax compliance will also rise. Conversely, a decrease in e-Samsat values is expected to lead to a decrease in motor vehicle tax compliance.

The regression coefficient for the quality of tax administration services is 0.409, which suggests a favourable impact. This implies that raising the standard of tax administration services is probably going to boost motor vehicle tax compliance. On the other hand, motor vehicle tax compliance is probably going to suffer if the standard of tax administration services deteriorates.

For tax socialization, the regression coefficient is 0.194, showing a positive trend. This implies that an increase in tax socialization efforts will boost motor vehicle tax compliance, whereas a reduction in tax socialization will likely lead to a decrease in tax compliance.

For moral obligations, the regression coefficient is 0.159, indicating a positive association. This suggests that an increase in moral obligations will lead to higher motor vehicle tax compliance. Conversely, a decrease in moral obligations is likely to result in lower motor vehicle tax compliance.

Table 12. Displays the Results of the Coefficient of Determination Test

Model	R	R Square	Adjusted R Square
1	0,615	0,378	0,352

Source: Processed primary data with SPSS, 2024

Table 12 provides a full breakdown of the coefficient of determination (R^2) data. With an Adjusted R^2 value of 0.352, the independent variables e-Samsat, fiscal service quality, tax socialisation, and moral obligation account for 35.2% of the variance in motor vehicle tax compliance. There are factors outside the scope of this study that account for 64.8% of the variance.

The F-test was performed by analyzing the regression output displayed in the ANOVA table, with a significance level set at 0.05 ($\alpha = 5\%$).

Table 13. presents the results of the simultaneous significance test (F-test)

Model		F _{count}	F _{table}	Sig	Description
1	Regrerssion	14,451		0,000	Significant

Source: Processed primary data with SPSS, 2024

These F-test findings are shown in Table 13. The degrees of freedom formula, $df_1 = k$ and $df_2 = n - k - 1$ (where k is the number of independent variables and n is the sample size), is used to calculate the F-table value, which is found to be 2.47 with $df_1 = 4$ and $df_2 = 95$. The F-count value reported is 14.451. The significance level is 0.000, which is below the 0.05 threshold, and the F-count value of 14.451 is greater than the F-table value of 2.47. This suggests that the four independent variables significantly influence motor vehicle tax compliance at the same time, confirming the research model's applicability.

Tabel 14. Hasil Uji Statistik t

Variable	Significance	t-count	t-table	Description
E-Samsat	0.325	0.989	1.66105	H1 Rejected
Quality of Fiscal Services	0.000	4.309	1.66105	H2 Accepted
Tax Socialization	0.007	2.748	1.66105	H3 Accepted
Moral Obligation	0.099	1.668	1.66105	H4 Rejected

Source: Data collected and analyzed using SPSS, 2024

The results of the t-test are shown in Table 14. Each independent variable's individual effect on the dependent variable is shown in the table. If the significance threshold is higher than $\alpha = 5\%$, the null hypothesis (H_0) is rejected, indicating that the independent variable has no effect on the dependent variable. On the other hand, if there is a substantial effect and the significance level is smaller than $\alpha = 5\%$, the alternative hypothesis (H_a) is accepted.

The t-count for e-Samsat is 0.989, over the significance level of 0.05 but below the t-table value of 1.66105. This suggests that the influence of e-Samsat on motor vehicle tax compliance is not that great.

When it comes to the quality of fiscal services, the significance level is 0.000, which is less than 0.05, and the t-count is 4.309, which is higher than the t-table value of 1.66105. Therefore, the level of fiscal services has a big impact on whether or not motor vehicle taxes are paid.

The significant level for tax socialisation is 0.007, which is less than 0.05, and the t-count is 2.748, which is greater than the t-table value of 1.66105. This suggests that motor vehicle tax compliance is significantly impacted by tax socialisation.

Last but not least, the significance threshold for moral responsibility is 0.099, which is higher than 0.05, but the t-count is 1.668, which is marginally above the t-table value of 1.66105. Therefore, moral obligation has little bearing on paying motor vehicle taxes.

Discussion

The Impact of E-Samsat on Motor Vehicle Taxpayer Compliance

The E-Samsat variable does not influence the compliance of motor vehicle taxpayers. This is evidenced by the data presented in Table IV.14, where the t-value for E-Samsat is 0.989, which is lower than the t-table value of 1.66105, and the significance level is 0.325, which exceeds 0.05. Therefore, it can be concluded that E-Samsat does not impact motor vehicle taxpayer compliance. Although E-Samsat was introduced to facilitate tax payments through ATMs, it is only partially online and not a comprehensive online system. This suggests that while E-Samsat offers some advantages, it has not been fully leveraged to enhance taxpayer compliance. Taxpayers are still required to visit the Samsat Office to exchange payment receipts for the Regional Tax Assessment Letter (SKPD) and to validate the Vehicle Registration Certificate (STNK).

These results align with the findings of Malau et al., (2021) and Nisa et al., (2018), who also reported that E-Samsat does not significantly affect motor vehicle taxpayer compliance. Conversely, these results contradict the studies by Suryanti & Sari, (2018) and Cindy & Yenni, (2013), which demonstrated that E-Samsat does have an effect on motor vehicle taxpayer compliance.

The Impact of Fiscal Service Quality on Motor Vehicle Taxpayer Compliance

The quality of fiscal services significantly influences motor vehicle taxpayer compliance, as evidenced by a t-value of 4.309, which exceeds the t-table value of 1.66105, and a significance level of 0.000, which is less than 0.05. This indicates that the quality of fiscal services has a notable effect on motor vehicle taxpayer compliance.

The findings suggest that improved service quality correlates with higher levels of taxpayer compliance. When taxpayers' expectations are met through effective service delivery, including efficient performance by staff and adequate facilities, they are more likely to comply. Satisfactory service by SAMSAT officers and effective programs designed to ease tax payments lead to increased satisfaction among taxpayers, thereby enhancing their compliance.

These conclusions are in line with the research conducted by Herryanto & Toly, (2023) and Safina Fatmawati, (2022), which identified a positive relationship between fiscal service quality and taxpayer compliance. However, these findings contrast with the study by Agita & Noermansyah, (2020), which reported that fiscal service quality does not significantly affect motor vehicle taxpayer compliance.

The Impact of Tax Socialization on Motor Vehicle Taxpayer Compliance

The effect of tax socialization on motor vehicle taxpayer compliance is evident from a t-value of 2.748, which is greater than the t-table value of 1.66105, and a significance level of 0.007, which is less than 0.05. This indicates that tax socialization has a significant impact on taxpayer compliance.

Effective tax socialization plays a crucial role in enhancing taxpayer compliance. Through ongoing educational efforts, the government raises awareness about the significance of tax payments, the roles and benefits of taxes, the tax payment procedures, and relevant regulations. When taxpayers are well-informed, their understanding of their responsibilities improves, leading to higher compliance. Conversely, a lack of intensive tax socialization may result in decreased knowledge and understanding among taxpayers, which could negatively affect their compliance.

These results are consistent with the findings of Saragih et al., (2019) and Dewi (2019), who concluded that tax socialization positively impacts motor vehicle taxpayer compliance. However, this outcome contrasts with the research by Fefrianti et al., (2021), which suggested that tax socialization does not influence motor vehicle taxpayer compliance.

The Impact of Moral Obligation on Motor Vehicle Taxpayer Compliance

The analysis of the effect of moral obligation on motor vehicle taxpayer compliance reveals a t-value of 1.668, which exceeds the t-table value of 1.66105, while the significance level is 0.099, which is greater than 0.05. This suggests that moral obligation does not significantly influence motor vehicle taxpayer compliance.

The findings indicate that moral obligation does not play a significant role in motor vehicle tax compliance among taxpayers at the Samsat office in Wonogiri Regency. Although moral obligation involves internal factors such as feelings of guilt or discomfort associated with failing to meet tax responsibilities, it does not necessarily translate to increased tax compliance. Other factors, such as taxpayer awareness and economic conditions, might have a more substantial impact on encouraging timely payment of vehicle taxes. Even when moral obligations are present, they need to be complemented by a high level of tax responsibility awareness to effectively drive taxpayer compliance.

These results align with Sudirman et al., (2020), who found that moral obligation does not influence motor vehicle tax compliance. However, they contrast with the studies by Sari, (2017) and Meifari, (2020), which indicated that moral obligation does affect taxpayer compliance.

4. CONCLUSION

The purpose of this study is to analyze how e-Samsat, the quality of fiskus services, tax socialization, and moral obligation impact motor vehicle taxpayer compliance at the Samsat office in Wonogiri Regency. The findings reveal that e-Samsat does not significantly influence taxpayer compliance, with a significance value of 0.325, which exceeds the 0.05 threshold. This result is attributed to the fact that e-Samsat has not yet transitioned to a fully online system. In contrast, the quality of fiskus services significantly impacts compliance, as indicated by a significance value of 0.000, which is below 0.05, suggesting that superior service enhances taxpayer adherence. Similarly, tax socialization shows a significant effect with a significance value of 0.007, under 0.05, demonstrating that effective socialization efforts can improve taxpayer awareness. On the other hand, moral obligation does not appear to significantly affect compliance, with a significance value of 0.099, indicating that factors like taxpayer awareness or economic conditions may play a more crucial role in influencing compliance.

The study does face some limitations, such as its focus solely on the variables of e-Samsat, fiskus service quality, tax socialization, and moral obligation, and its concentration on just the Samsat office in Wonogiri Regency. Future research could benefit from incorporating additional factors such as taxpayer understanding of tax regulations and the quality of tax education. Moreover, employing direct data collection methods like interviews could help minimize data processing errors. Expanding the research area would also be advantageous to offer a more comprehensive overview of motor vehicle taxpayer compliance.

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