

Analysis of Factors Affecting Motor Vehicle Taxpayer Compliance at UPT PPD Samsat Pandan, Tapanuli Central Regency

Ardiansyah Putra Lubis¹, Erlina², Tarmizi³

¹Regional and Rural Development Planning

^{1,2,3}University of Sumatera, Indonesia

Abstract

The objectives of this study are to 1) Analyze the effect of taxpayer awareness on motor vehicle taxpayer compliance at UPT PPD Samsat Pandan, Central Tapanuli Regency, 2) Analyze the effect of the imposition of administrative sanctions on motor vehicle taxpayer compliance at UPT PPD Samsat Pandan, Central Tapanuli Regency, 3) Analyzing the effect of imposition of fines on the compliance of motorized vehicle taxpayers at UPT PPD Samsat Pandan, Central Tapanuli Regency, 4) Analyzing the effect of joint taxpayer awareness, imposition of administrative sanctions, and imposition of fines on compliance with motor vehicle taxpayers at UPT PPD Samsat Pandan, Central Tapanuli Regency, and 5) Analyzing the relationship between motor vehicle taxpayer compliance in the development of the Central Tapanuli Regency area. The research was conducted in Central Tapanuli Regency on the Analysis of Factors Affecting Motor Vehicle Taxpayer Compliance at UPT PPD Samsat Pandan, Central Tapanuli Regency. The analytical method used in this research is multiple regression analysis. The results showed that taxpayer awareness had a positive and significant effect on motor vehicle taxpayer compliance at UPT PPD Samsat Pandan, Central Tapanuli Regency. The imposition of administrative sanctions has a positive and significant effect on the compliance of motor vehicle taxpayers at UPT PPD Samsat Pandan, Central Tapanuli Regency. The imposition of fines has a positive and significant impact on motor vehicle taxpayer compliance at the UPT PPD Samsat Pandan, Central Tapanuli Regency. The awareness of taxpayers, the imposition of administrative sanctions and the imposition of fines together have a positive and significant effect on the compliance of motor vehicle taxpayers at UPT PPD Samsat Pandan, Central Tapanuli Regency. Motor vehicle tax compliance is related to the development of the Central Tapanuli Regency area.

Keywords

taxpayer awareness; imposition of administrative sanctions; imposition of fines; taxpayer compliance



I. Introduction

Motor vehicle tax has great potential as a source of regional revenue, but it is still not optimal if you look at the number of taxpayers in Indonesia in general and North Sumatra Province in particular who have not become obedient taxpayers (in this case is the accuracy in paying a tax). One area in North Sumatra Province that has not complied with the payment of motor vehicle taxes is the UPT PPD Samsat Pandan, Central Tapanuli Regency. UPT PPD

Samsat Pandan Central Tapanuli Regency is a place where motor vehicle taxpayers in Central Tapanuli Regency and Sibolga City make payments for their motor vehicle tax. According to the results of the data obtained from the survey results at the UPT PPD Samsat Pandan, Central Tapanuli Regency in January 2020, it shows that the average amount of timely tax revenue in 2019 is at the percentage of 62% of the total tax revenue, this shows awareness taxpayers are still not optimal. The non-optimal compliance of taxpayers can be caused because some of the people who buy vehicles are in plantation areas so that they feel it is not necessary to pay taxes as soon as possible.

The practice of collecting taxes is often found in actions tax avoidance, both active and passive. Thus the act is carried out intentionally by the taxpayer or unintentionally because it is influenced by various factors (Hasanuddin, 2014). Taxpayers who do not have compliance in paying taxes will cause the government's efforts to improve people's welfare to be hampered, this is because the level of tax compliance indirectly affects the availability of income for expenditures in regional development. The higher the taxpayer compliance, the higher the tax revenue, and vice versa. (Torgler, 2005) suggests that one of the most serious problems for economic policy makers is to encourage taxpayer compliance.

Law enforcement in motor vehicle taxation is realized through the provision of a sanction in the form of the imposition of motor vehicle tax administration sanctions to taxpayers who do not make payments according to maturity contained in the Regional Tax Assessment Letter (SKPB). Tax sanctions have an important role in providing lessons for tax violators so as not to ignore tax regulations. The community must be aware that by enjoying the results of development, the community must have the responsibility to pay taxes for the implementation of regional development. Awareness of this responsibility is fundamental in development and it is hoped that taxpayer compliance can be realized. Based on the description above, a research was conducted on "Analysis of Factors Affecting Motor Vehicle Taxpayer Compliance at UPT PPD Samsat Pandan, Central Tapanuli Regency".

II. Review of Literature

2.1 Tax

Taxes are people's contributions to the state treasury based on the law (which can be enforced) by not receiving reciprocal services (contrapretations) that can be directly shown, and which are used to pay general expenses (Soemitro in Mardiasmo, 2016). Smeets in Agoes (2014) argues that taxes are achievements to the government that are owed through general norms, and which can be imposed, without any counter-achievements that can be shown individually; means to finance government spending. Furthermore, Waluyo (2011) defines tax as an achievement that is imposed unilaterally by and owed to entrepreneurs (according to the norms that it generally sets) without any contra-achievements and is solely used to cover expenses.

According to Suandy (2011), the tax functions are as follows: Financial function (budgetary) and regulating function. Types of taxes can be grouped into three, namely (Official, 2011): According to Group (direct taxes and indirect taxes), by nature (subjective taxes and objective taxes), according to the collection agency (State/central taxes and local taxes). According to Mardiasmo (2016), the tax collection system can be divided into 3 systems, namely the Official Assessment System, Self Assessment System, and Withholding System. Tax is a type of subjective tax whose tax obligations are attached to the relevant Tax Subject (Hendayana, 2021). Tax is a requirement that has been established by the state as a civic duty (Marpaung, 2020). Tax is a compulsory levy paid by the people to the state and will be used for the benefit of the government and the general public (Siregar, 2019).

2.2. Local Tax

Regional taxes as an obligation for the community to surrender part of their wealth to the region due to a situation, event or act that gives a certain position, but not as a sanction or law (Rahardjo, 2011). Regional taxes according to Siahaan (2010) are mandatory contributions made by regions to individuals or entities without balanced direct compensation, which can be forced based on applicable laws and regulations, which are used to finance the implementation of regional government and regional development. In line with the explanation above, Law no. 28 of 2009 concerning Regional Taxes and Regional Levies, states the definition of a region as mandatory contributions to regions owed by individuals or entities that are coercive in nature based on the law, without receiving direct compensation and are used for the needs of the region for the greatest prosperity of the people.

A local tax must meet several general principles, so that the collection can be carried out efficiently and effectively. From a number of principles commonly used in the field of taxation, below are some of the main principles of a good tax, including the principle of equity, the principle of certainty, the principle of convenience, and the principle of efficiency. To maintain these principles, regional taxation must have certain characteristics. The characteristics in question, especially those that occur in many developing countries, are:

- 1) Regional taxes can be economically levied, which means a comparison between Tax revenue must be greater than the cost of collection;
- 2) Relatively stable, meaning that tax revenues do not fluctuate too much, sometimes increasing drastically and sometimes decreasing sharply;
- 3) The tax base must be a combination of the principle of benefit and ability to pay.

2.3. Motor Vehicle Tax

Motorized Vehicle Tax (PKB) is a tax on ownership or control of motorized vehicles (two or more wheeled vehicles and their trailers used on all types of land roads and driven by technical equipment in the form of motors and other equipment that functions to convert a certain energy resource into power). Movement of the motor vehicle concerned, including large moving equipment).

Motor vehicle tax is a tax on ownership and/or control of motorized vehicles (Kurniawan and Purwanto, 2004). Siahaan (2010) defines motor vehicle tax as a tax on ownership and or control of motorized vehicles, and says that at the time of the enactment of Law no. 18 of 1997 as amended by Law no. 34 of 2000, taxes on motorized vehicles and vehicles on water in several provinces are subject to separate types of taxes, namely Motor Vehicle Tax (PKB) and Vehicle Tax on Water (PKKAA). This is natural considering that motorized vehicles are basically different from vehicles on water.

Law Number 28 of 2009 concerning Regional Taxes and Regional Levies, Article 1, Paragraph (13) explains that "Motorized Vehicles are all wheeled vehicles and their trailers that are used on all types of land roads, and are driven by technical equipment in the form of motors or other equipment that serves to convert a certain energy resource into the driving force of the relevant motorized vehicle, including heavy equipment and large equipment which in operation uses wheels and motors and is not permanently attached as well as motorized vehicles operated in water.

2.4. Administrative Sanctions

Sanctions are negative penalties for people who violate regulations, and fines are punishments by paying money for violating applicable laws and regulations, so it can be said that fines are negative penalties for people who violate the rules by paying money (Suhartono, 2010). Indicators of administrative sanctions according to Suhartono (2010) are late payment of taxes, 2% interest per month, the imposition of administrative sanctions, the

imposition of fines, taxes as people's contributions, calculation of fines, and the purpose of administrative sanctions.

2.5. Taxpayer Compliance

Taxpayer compliance is defined as entering and reporting the required information on time, filling in correctly the amount of tax owed, and paying taxes on time without coercive action. Non-compliance arises when one of the terms of the definition is not met (Eliyani. 2006). Novak (2006), suggests that the indicators of taxpayer compliance are Discipline in paying taxes, Knowledge Level of Taxes, Socialization of Taxes, Socialization of Tax Administration Sanctions, Taxpayers understand and try to understand Tax Laws, and Obedience to Taxes.

III. Research Methods

This research according to the type of data and analysis can be grouped into quantitative data. The research location was conducted at UPT PPD Samsat, Central Tapanuli Regency. Primary data obtained from the answers to the questionnaire given to the respondents of motor vehicle tax payers. Secondary data was obtained from UPT PPD Samsat Pandan Central Tapanuli Regency in the form of data on taxpayers who paid and did not pay motor vehicle tax for a period of six years, namely 2015 to 2019. The total population was 20,986 taxpayers as the basis for determining the number of sample respondents to be obtained. . Furthermore, by using the Slovin formula, the number of samples obtained is 99.52 WP and rounded up to 100 WP the respondent sample. Data collection techniques used in this research are interviews and questionnaires. To answer the formulation of the research problem using multiple regression analysis. Before testing the hypothesis using regression analysis, it is necessary to test the classical assumptions.

IV. Discussion

4.1 The Effect of Taxpayer Awareness on Motor Vehicle Taxpayer Compliance at UPT PPD Samsat Pandan, Central Tapanuli Regency

Taxpayer awareness has a positive and significant impact on motor vehicle taxpayer compliance at UPT PPD Samsat Pandan, Central Tapanuli Regency. This shows that the increasing awareness of taxpayers, the greater the compliance of motor vehicle taxpayers, this is due to the positive assessment of the community (taxpayers) that paying taxes is a taxpayer contribution to the creation of welfare for themselves and the nation as a whole. Having this thought can create a high level of awareness of taxpayers, so that the understanding and implementation of the obligation to pay taxes will be better. So that it can increase the level of compliance of motorized vehicle taxpayers in Central Tapanuli Regency.

4.2 Effect of Imposition of Administrative Sanctions on Motor Vehicle Taxpayer Compliance at UPT PPD Samsat Pandan Central Tapanuli Regency

The imposition of administrative sanctions has a positive and significant effect on the compliance of motor vehicle taxpayers at UPT PPD Samsat Pandan, Central Tapanuli Regency. This shows that the higher the imposition of administrative sanctions, the higher the compliance of motor vehicle taxpayers. Tax sanctions are tax laws and regulations that are made so that taxpayers can obey, comply, and comply with these regulations. The existence of tax sanctions will make taxpayers more obedient to pay their taxes. Tax sanctions are an external factor in attribution theory, because the existence of regulations in the form of giving

administrative sanctions in the form of increases or interest can make taxpayers obey to pay taxes, and with this tax sanctions taxpayers can be more obedient and timely in paying motor vehicle taxes. Tax sanctions affect the compliance of motor vehicle taxpayers in Central Tapanuli Regency, because the greater the tax sanctions given, the greater the compliance of motor vehicle taxpayers when paying taxes.

4.3 The Effect of Imposition of Fine Sanctions on Motor Vehicle Taxpayer Compliance at UPT PPD Samsat Pandan Central Tapanuli Regency

The imposition of fines has a positive and significant impact on motor vehicle taxpayer compliance at the UPT PPD Samsat Pandan Central Tapanuli Regency. This shows that the higher the imposition of fines, the higher the compliance of motor vehicle taxpayers. The imposition of fines is the imposition of administrative sanctions in the form of fines to income tax payers and taxable entrepreneurs as regulated in Article 7 paragraph (1) of the KUP Law. Administrative sanctions in the form of fines are imposed for not submitting the notification letter within the specified period, including the extension period for the submission of the notification letter.

4.4 The Joint Effect of Taxpayer Awareness, Imposition of Administrative Sanctions, and Imposition of Fines on Motor Vehicle Taxpayer Compliance at UPT PPD Samsat Pandan Central Tapanuli Regency

Awareness of taxpayers, the imposition of administrative sanctions and the imposition of fines together have a positive and significant effect on the compliance of motor vehicle taxpayers at UPT PPD Samsat Pandan, Central Tapanuli Regency. This shows that the increased awareness of taxpayers, the imposition of administrative sanctions and the imposition of fines, the higher the compliance of motor vehicle taxpayers.

4.5 Relationship of Motor Vehicle Taxpayer Compliance in Regional Development of Central Tapanuli Regency

Tax is one of the important sources of state revenue in addition to other revenues, namely oil and gas revenues and non-tax revenues. The government continuously strives to increase the target of state revenue from the tax sector. Tax revenue is influenced by the economic growth of a country because economic growth will increase people's income so that people have the financial ability to pay taxes. In addition, the amount of tax collection, the addition of taxpayers and the optimization of extracting tax sources through tax objects also play a role in increasing tax revenues.

The role of taxes as domestic revenue becomes very dominant, but it is still not optimal when viewed from the number of taxpayers who have not become compliant taxpayers. In fact, national togetherness towards independent development requires high dedication and discipline. Therefore, every Indonesian people must be aware that the more they enjoy the results of development, the greater the people's responsibility for taxes in the implementation of development. Awareness of this responsibility is a fundamental value in development and it is hoped that tax compliance can be realized. Regional Original Revenue (PAD) is an important indicator to assess the level of success of the implementation of autonomy. The amount of the contribution of PAD in the APBD is a measure of the success of implementing development, improving services, and increasing community welfare. All autonomous regions should be able to increase the contribution of PAD in the APBD, because the formation of autonomous regions is based on the potential that is assumed to increase the welfare of the community.

V. Conclusion

- 1) Taxpayer awareness has a positive and significant effect on motor vehicle taxpayer compliance at UPT PPD Samsat Pandan, Central Tapanuli Regency
- 2) The imposition of administrative sanctions has a positive and significant effect on motor vehicle tax compliance at UPT PPD Samsat Pandan, Central Tapanuli Regency
- 3) The imposition of fines has a positive and significant effect on motor vehicle tax compliance at the UPT PPD Samsat Pandan, Central Tapanuli Regency.
- 4) Awareness of taxpayers, the imposition of administrative sanctions and the imposition of fines together have a positive and significant impact on motor vehicle taxpayer compliance at UPT PPD Samsat Pandan, Central Tapanuli Regency.
- 5) Motor vehicle tax compliance is related to the regional development of Central Tapanuli Regency.

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