

# The Influence of the E-Samsat Program and Taxpayer Satisfaction on Taxpayer Compliance in Nagan Raya Samsat Office

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## ABSTRACT

Non-compliance in tax payments, particularly motor vehicle taxes, poses a significant threat to the state, impacting its financial stability and national development. This descriptive quantitative research, framed within a theoretical context, explores the consequences of tax non-compliance on government programs and the country's standing in the global arena. The study focuses on motorized vehicle taxpayers registered at the Nagan Raya SAMSAT Joint Office, with a sample size of 100 selected using the Slovin algorithm. The data collection strategy employed in this study was a questionnaire. The resulting data is processed using SPSS. The results showed that the E-Samsat initiative had a marginally meaningful effect on required compliance. Taxpayer satisfaction partially has a big effect on taxpayer compliance. The findings of testing the two factors  $X$  have a simultaneous influence on taxpayer compliance. The theoretical framework highlights the vital role of effective tax compliance in supporting government initiatives and maintaining international credibility. The study's contribution lies in providing insights that can guide policymakers and tax authorities in enhancing compliance, ensuring a more robust financial foundation for the state, and bolstering national development.

**Keywords:** Taxpayer satisfaction, Taxpayer compliance, E-Samsat program

## ABSTRAK

Ketidakpatuhan dalam pembayaran pajak, khususnya pajak kendaraan bermotor, merupakan ancaman besar bagi negara, berdampak pada stabilitas keuangan dan pembangunan nasional. Penelitian deskriptif kuantitatif ini, dibingkai dalam konteks teoretis, mengeksplorasi dampak ketidakpatuhan pajak terhadap program pemerintah dan posisi negara di kancah global. Penelitian difokuskan pada wajib pajak kendaraan bermotor yang terdaftar di Kantor Bersama SAMSAT Nagan Raya, dengan jumlah sampel 100 orang yang dipilih menggunakan algoritma Slovin. Strategi pengumpulan data yang digunakan dalam penelitian ini adalah kuesioner. Data yang dihasilkan diolah menggunakan SPSS. Hasilnya menunjukkan bahwa inisiatif E-Samsat mempunyai pengaruh yang sedikit berarti terhadap kepatuhan yang disyaratkan. Kepuasan Wajib Pajak secara parsial berpengaruh besar terhadap kepatuhan Wajib Pajak. Temuan pengujian kedua faktor  $X$  mempunyai pengaruh secara simultan terhadap kepatuhan wajib pajak. Kerangka teoritis ini menyoroti peran penting kepatuhan pajak yang efektif dalam mendukung inisiatif pemerintah dan menjaga kredibilitas internasional. Kontribusi studi ini terletak pada penyediaan wawasan yang dapat memandu pembuat kebijakan dan otoritas pajak dalam meningkatkan kepatuhan, memastikan landasan keuangan yang lebih kuat bagi negara, dan memperkuat pembangunan negara.

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**INTRODUCTION**

Taxes serve as a substantial funding source for the state, facilitating the implementation of various programs and activities for societal welfare. They constitute the primary income support for the state (Winasari, 2020). Additionally, taxes play a crucial role as tools for regulating and managing the nation's economy (Puteri et al., 2019; Nurfadillah, & Mulyati, 2023). However, in reality, many individuals exhibit less-than-optimal obedience in paying their taxes. This issue can be attributed to factors such as a lack of understanding and awareness regarding the importance of tax payments, difficulties in the payment process, and distrust in the government's utilization of tax funds (Aprilianti, 2021). The lack of compliance in paying taxes, such as motor vehicle tax, can have adverse consequences for the country, resulting in a diminished income source to finance government programs and activities, as well as a decline in the country's credibility on the international stage. Motor vehicle tax (PKB) represents a specific type of tax that motor vehicle owners must pay, contributing to road usage and environmental considerations.

Gustaviana (2020) asserts that motor vehicle taxes constitute a crucial source of income for the state, financing various programs and activities for community welfare. Therefore, the Nagan Raya government urges the public to collaborate in maintaining taxpayer compliance, especially for all motorized vehicles owned by the people of Nagan Raya. Compliance among motor vehicle taxpayers is essential for preserving state financial stability (Yunianti et al., 2019; Harjadi, 2022). However, in practice, a significant number of motor vehicle taxpayers are still non-compliant in paying their vehicle taxes. In Nagan Raya district, many residents fail to comply with their personal vehicle tax obligations. As of December 31, 2023, the realization of motor vehicle tax only reached 27% of the total. This is reflected in Table 1.

**Table 1.** Comparative Recap Report of Potential and Realization Per District, January 1 2022 to December 31 2022

No	Location	Potency	Realization	Difference	Realization percentage
1	District Kuala	19.762	3,866	15,896	20%
2	District Seunagan	12.942	3.166	9,776	24%
3	District East Seunagan	7.168	2,021	5.147	28%
4	District Beutong	5,704	1,185	4.519	21%
5	District Darul is prosperous	32,978	8,264	24,714	25%
6	District I like your mother	4,234	1,359	2.875	32%
7	District Tadu Raya	7.146	2,684	4.462	38%
8	District Kuala Coast	7,311	3,046	4,265	42%
9	District Tripa is prosperous	2,230	967	1.263	43%
10	District Beutong or proudlang	142	63	79	44%
<b>Amount</b>		<b>99,617</b>	<b>26,621</b>	<b>72,996</b>	<b>27%</b>

Based on the data above, it can be seen that there is still a lot that has not been realized. This can be caused by several factors, including the lack of socialization of government programs in paying vehicle taxes, the lack of ease in making payments, as well as taxpayer dissatisfaction with the services provided (Wardani & Juliansya, 2018). To overcome this problem, the government launched the e-Samsat program and provided extra services to taxpayers. E-Samsat itself is an electronic or online motor vehicle tax payment system managed by the Regional Revenue Agency (BPD) or Samsat in each region (Darma, 2019). The aim is to simplify the process of paying motor vehicle tax for taxpayers. Through this program, taxpayers can use the official e-Samsat website to pay motor vehicle tax online. However, even though there is an e-Samsat program, there are still many taxpayers who fail to pay their vehicle tax.

To increase taxpayer compliance, Samsat Nagan Raya has taken various methods, one of which is by issuing the E-Samsat program and providing satisfaction to taxpayers. One of the factors that causes taxpayers to comply with paying taxes is the satisfaction they

get when paying taxes. Taxpayer satisfaction is the level of satisfaction felt by taxpayers with the tax services provided by the tax authority (Wardani & Rumiyaatun, 2017). This reflects the extent to which taxpayers are satisfied with the interactions, services and performance of tax institutions.

Based on several previous studies, including those conducted by (Wardani & Rumiyaatun, 2017). E-samsat increases taxpayer knowledge at the Drive Thru Bantul samsat office. According to the second research (Yunianti et al., 2019; Harjadi, (2022). Taxpayer compliance in Sleman Regency is not influenced by Samsat or tax awareness. In the third research, (Winasari, 2020). Found that because E-samsat makes it easier for consumers to carrying out tax activities, has a positive impact on taxpayer compliance. Research four was conducted in Bali Province by (Megayani & Noviari, 2021). E-samsat and the success rate of taxpayers in Karangasem Regency had a positive impact on taxpayer compliance.

According to researchers, research still needs to be carried out again in order to obtain the most up-to-date research results because there are still differences in research results with previous studies. The aim of this research is to determine the relationship between taxpayer satisfaction with the e-Samsat program and taxpayer compliance at Samsat Nagan Raya. Apart from helping to support individual taxpayer welfare efforts, this research also contributes to the development of science.

## LITERATURE REVIEW AND HYPOTHESIS

Law Number 28 of 2007 concerning General Provisions and Tax Procedures states that “tax is a mandatory contribution to the state owed by an individual or entity that is coercive based on the Law, without receiving direct compensation and is used for State needs for as big as the prosperity of the people” (Puteri et al., 2019; Nurfadillah, & Mulyati, 2023). Taxation is a forced payment to the state that is owed by individuals who are obliged to pay it according to statutory regulations. Tax revenues are very helpful in covering general costs related to the state’s role in managing government.

### Taxpayer Compliance

The attitude or behavior of a taxpayer to ensure that his taxes are paid in accordance with the relevant laws and regulations is called taxpayer compliance (Aprilianti, 2021). According to (Aditya et al., 2021; Wijiyanti et al., 2022). Taxpayer compliance can be broadly interpreted as compliance with legal tax obligations, such as filing taxes and paying them on time and in accordance with applicable laws and regulations. Meanwhile, taxpayer compliance is defined as the way taxpayers fulfill their legal obligations to pay taxes voluntarily, on time, and in accordance with applicable laws and regulations (Dwianika & Sofia, 2019).

According to exposure theory, a person will follow instructions or rules if given due to certain circumstances (Darma, 2019). When taxpayers comply with the requirements of applicable tax laws, they fulfill their tax obligations and exercise their tax rights properly and accurately. Taxpayers who comply with tax laws and regulations are taxpayers who obey and carry out their tax obligations in accordance with its provisions (Puteri et al., 2019; Nurfadillah, & Mulyati, 2023).

### E-Samsat

E-Samsat is a mechanism for paying motor vehicle tax and validating STNK using bank ATMs that have partnered with many organizations throughout Indonesia, including BJB, BCA, BRI, BNI, and so on (Hertiarani, 2016). The vehicle owner’s KTP number is required to be able to utilize this e-Samsat service. Bank account information and Samsat server registration must match. Local governments will benefit from using e-Samsat because it provides more accurate and timely motor vehicle tax collection data. (Wardani, 2020). (Megayani & Noviari, 2021) stated that Online Samsat generally offers two advantages. Regarding Samsat: Online Samsat provides more precise and up-to-date data so that you can see the realization and acceptance both overall and by UPT PPD.

For Taxpayers: providing convenience in paying motor vehicle tax at any location in one province through the Samsat joint office. According to Harjadi, (2022) The following are the social benefits of e-Samsat, Fast, namely e-Samsat which has a guaranteed service completion time. Automated Teller Machines (ATMs) and bank channels that partner to process e-Samsat payments can access basic service operations. Quality, namely the use of electronic transactions and information technology. Safe is a service procedure that provides legal defense, certainty and clarity. Efficient, Taxpayers do not need to come and queue at the Samsat office.

### Taxpayer Satisfaction

Taxpayer satisfaction, which is often referred to as customer satisfaction, refers to how satisfied taxpayers are with the services and tax payment processes offered by tax institutions, including online and direct services (Megayani & Noviani, 2021). Meanwhile, taxpayer satisfaction according to (Gunawan, 2020; Sukesu & Yunaidah, 2020; Wijiyanti et al., 2022) is the level of taxpayer satisfaction with the services and tax payment procedures offered by tax institutions. Because taxpayer satisfaction has an impact on taxpayer compliance in paying taxes, measuring taxpayer satisfaction is important. Taxpayers will be more compliant in paying their taxes if they are satisfied with the services provided and the procedures for paying their taxes. However, taxpayers will be reluctant to pay taxes if they are not satisfied with the service and procedures for paying taxes (Setiani, 2020).

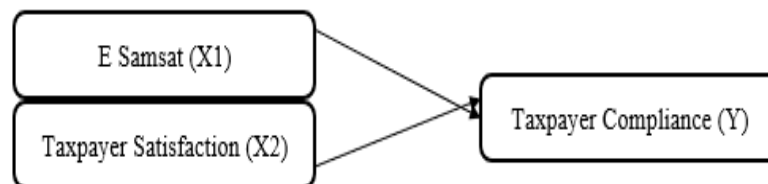


Figure 1. Research Model

*H1. Electronic service has a significant effect on taxpayer compliance*

*H1. Taxpayer satisfaction has a significant effect on taxpayer compliance*

### RESEARCH MODEL

This research uses a quantitative descriptive research design to examine the effect of electronic service and taxpayer satisfaction on taxpayer compliance (Figure 1). Defining quantitative research as research that uses (numerical) methods to find problems, events, or variables. The Nagan Raya SAMSAT office is located in Ujong Fatimah, Kec. Kuala, Nagan Raya Regency, was the research location. The research population was 205,849 motor vehicle taxpayers registered at the SAMSAT Nagan Raya Joint Office. The Slovin formula is used to determine how many samples to use in the research, for sample selection it is rounded up so that the sample totals 100 taxpayers. The sampling method in this research uses the accidental sampling method, namely determining the sample based on chance, namely anyone who meets the researcher by chance and is deemed suitable as a data source. The data collection technique used in this research is a questionnaire. The questionnaire used in this research was adopted from research conducted. Respondents' answers were given a value/score using a modified Likert scale of 1 to 5. The research method used was multiple linear regression analysis.

### RESULTS

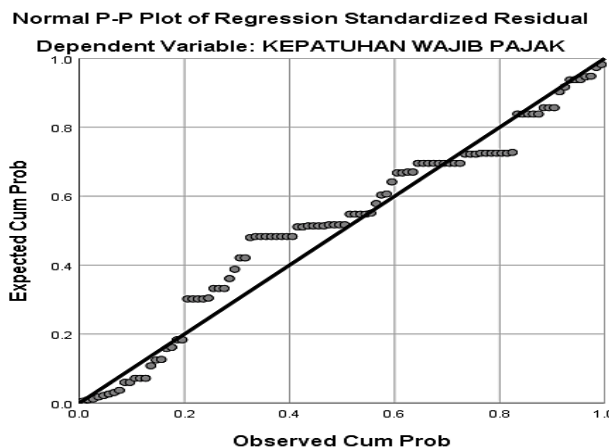
The purpose of the validity test in this research is to determine whether the researcher's question instrument is valid or not. The question instrument is said to be valid if the calculated  $r$  is greater than the  $r$  table, because this validity test is based on the resulting calculated  $r$  results. Based on Table 2, we can see that the calculated  $r$  value is greater than the table  $r$  value. This means that all the question instruments asked by the researcher are

valid or legitimate. The extent to which a measuring instrument or test can consistently and reliably produce the same findings when repeated under the same circumstances is called reliability. Apart from that, this test also determines whether the calculated r obtained exceeds the r table obtained. The reliability of the questioning instrument in research is determined by whether the calculated r value obtained is greater.

**Table 2.** Validity Testing Results

Question Items	R Value Calculate	R Value Table	Information
<i>E-Samsat Program</i>			
X1	0.232	0.196	Valid
X2	0.592	0.196	Valid
X3	0.625	0.196	Valid
X4	0.572	0.196	Valid
X5	0.550	0.196	Valid
<i>Taxpayer Satisfaction</i>			
X1.1	0.625	0.196	Valid
X1.2	0.548	0.196	Valid
X1.3	0.472	0.196	Valid
X1.4	0.388	0.196	Valid
X1.5	0.658	0.196	Valid
<i>Compliance With Taxpayers</i>			
Y1	0.389	0.196	Valid
Y2	0.658	0.196	Valid
Y3	0.592	0.196	Valid
Y4	0.392	0.196	Valid
Y5	0.472	0.196	Valid
Cronbach's Alpha: 0.870			

Based on the Cronbach's Alpha results (Table 2), it was stated that all variables in this study were declared reliable. To find out whether the variables used in this research are regularly distributed or not, a normality test is used. This is the resulting normality as shown in Figure 2.



**Figure 2.** Normality

This research data is distributed regularly, as shown by the normality graph. It can be seen from the regularly distributed data that the points on the graph follow a diagonal line and do not spread out in all directions. To find out whether the variables used in the research are multicollinear or not, multicollinearity testing is carried out. Multicollinearity can be seen from the VIF value obtained.

**Table 3.** Multicollinearity

Model	Glejser Test <sup>a</sup>		Collinearity statistics <sup>b</sup>	
	Sig.		Tolerance	Vif
1   (constant)	0.469			

e-samsat program	0.975	0.438	2,282
Taxpayer satisfaction	0.159	0.438	2,282
a. abs_res			
b. Dependent variable: taxpayer compliance			

The multicollinearity test above obtained a VIF result of 2.282 which means less than 10, which means that these two variables do not have multicollinearity. To find out whether the regression model used is heteroscedastic or not is the aim of heteroscedasticity testing. To see whether heteroscedasticity is occurring or not by seeing whether the sig value is greater than 0.05. If the sig value obtained in the Glejser test is greater than 0.05, it is stated that there is no heteroscedasticity problem in the variables used. In this study, heteroscedasticity did not occur (Table 3). The influence of variable x on variable y is confirmed using the t test. From the results of the t count, it can be seen whether variable x has an effect on variable y or not. These two variables influence each other if the calculated t is greater than the t table.

Table 4. Hypothesis test

Model		Unstandardized coefficients		Standardized coefficients	T	Sig.
		B	Std. Error	Beta		
1	(constant)	2.916	0.939		3.106	0.002
	e-samsat program	0.310	0.095	0.307	3.254	0.002
	Taxpayer satisfaction	0.462	0.082	0.531	5.631	0.000

a. Dependent variable: taxpayer compliance

The results of the multiple linear regression equation as shown in Table 4 can be arranged as follows:

$$Y = 2,916 + 0.310 X1 + 0.462 X2$$

Based on the regression equation results above, it can be concluded that (1) If X1 and X2 are both 0, then tax compliance is equal to 0. (2) The regression coefficient value X1 = 0.310 indicates that a 1% increase will increase tax compliance by 31%. (3) The regression coefficient value X2 = 0.462 indicates that a 1% increase will increase tax compliance by 46.2%. The hypothesis testing results from the T-test in Table 5 indicate that (1) Program E-Samsat or variable X1 has a significant partial effect on tax compliance, as evidenced by the obtained t-value being greater than the t-table (3.254 > 1.984). (2) Taxpayer satisfaction or variable X2 has a significant partial effect on tax compliance, as evidenced by the obtained t-value being greater than the t-table (5.631 > 1.984). The F-test examines the collective or simultaneous influence, while the T-test examines partial or separate influence (Table 5).

Table 5. F test

Model		Sum of squares	Df	Mean square	F	Sig.
1	Regression	149.934	2	74.967	79.581	.000b
	Residual	91.376	97	0.942		
	Total	241.310	99			

- R: .788a  
 - R Square: 0.621  
 - Adjusted R Square: 0.614  
 - Std. Error of the Estimate: 0.971  
 a. Dependent variable: taxpayer compliance  
 b. Predictors: (constant), taxpayer satisfaction, e-Samsat program

The F table is 3.09 and the calculated f value is 79.581 based on the f test results. Because the calculated f value is greater than table f, this result shows that variables X1 and X2 influence taxpayer compliance simultaneously. Determinant Test to see how

much the two X variables influence taxpayer compliance. Table 5 showed R square value of 0.621. Based on these findings, variable X1 and variable X2 contribute 62.1% to variable Y. However, other variables are outside the paradigm of this research.

## DISCUSSION

### **The Effect of the E-Samsat Program on Taxpayer Compliance**

This research obtained the result that the E-Samsat Program or variable The results of this research support the results of research conducted by (Winasari, 2020), the results of his research stated that the E-Samsat program was an important driver of community compliance in paying taxes. The E-Samsat program has the potential to influence taxpayer compliance in a positive way. With an easy, fast and transparent tax payment system, taxpayers can increase awareness and involvement in paying their taxes on time. Because the use of E-Samsat makes it easier for people to pay taxes. The E-Samsat program can provide several benefits for the community, such as reducing physical and time limitations in making tax payments, reducing queues at the Samsat office, increasing the efficiency and accuracy of the payment process, and providing wider accessibility for taxpayers.

The results of this research are in line with research conducted by (Herawati & Hidayat, 2022), he stated that e-samsat has a partially significant influence on taxpayer compliance in the case study of Cimahi city samsat. The e-Samsat program can provide greater convenience and accessibility for taxpayers in paying taxes (Winasari, 2020). By enabling tax payments online or via digital platforms, taxpayers no longer need to visit physical Samsat offices. This can reduce obstacles and complexity in the tax payment process, which can ultimately increase taxpayer compliance.

### **The Influence of Taxpayer Satisfaction on Taxpayer Compliance**

Taxpayer satisfaction can have a significant influence on taxpayer compliance in the Nagan Raya community, this can be seen from the t count which is greater than the t table ( $5.631 > 1.984$ ). Factors that influence taxpayer satisfaction, such as confidence in the tax services provided by the Samsat Office and ease of the payment process, can motivate taxpayers to comply in paying taxes on time. If taxpayers are satisfied with the quality of service they receive and the easy payment process, they tend to be more motivated to fulfill their tax obligations. Therefore, it is important for the Nagan Raya Samsat Office to ensure good service quality and provide easily accessible tax payment facilities, so as to increase taxpayer satisfaction and ultimately increase taxpayer compliance in the Nagan Raya community.

The results of this research are in line with research conducted by (Awaluddin et al., 2017), he stated that taxpayer satisfaction has a partial effect on taxpayer compliance in the Kendari Samsat. Taxpayer satisfaction with tax services can lead to increased collaboration between taxpayers and tax authorities (Darma, 2019). Taxpayers who feel heard and treated well tend to be more open to communicating and cooperating with the authorities regarding tax payments.

### **The Influence of the E-Samsat Program and Taxpayer Satisfaction on Taxpayer Compliance**

Based on the results of simultaneous testing, the calculated f value was 79.581, while the f table was 3.09. This result means that the two variables X have a simultaneous influence on taxpayer compliance because the calculated f value is greater than table f. The E-Samsat program, by providing convenience and accessibility in paying taxes, can encourage taxpayers to fulfill their tax obligations on time. Through an easy-to-use online payment system, taxpayers can quickly and efficiently pay their vehicle tax. Apart from that, taxpayer satisfaction with the services provided by tax institutions can also influence their compliance. If taxpayers are satisfied with the quality of service, responsiveness and ease of process provided by the Samsat Office, they tend to be more motivated to fulfill their tax obligations properly. Thus, the combination of an effective E-Samsat Program

and taxpayer satisfaction with the services provided can have a positive impact on increasing taxpayer compliance.

The results of this research are in line with research conducted by (Megayani & Noviari, 2021) that e-samsat and taxpayer satisfaction have a significant influence simultaneously on taxpayer compliance in the Karangasem samsat. The e-Samsat program can also increase transparency in the tax payment process. Taxpayers can clearly see the amount of tax they have to pay and other related information. This helps reduce confusion and uncertainty that can often hinder taxpayer compliance. Taxpayer satisfaction with this level of transparency can encourage them to comply with taxes better (Dewi, 2019; Machfuzhoh & Putri, 2023).

## CONCLUSION

Based on the results of this research, it can be concluded that the question instrument used in this research has high validity, with all calculated  $r$  values exceeding the  $r$  table values. Apart from that, the reliability of the instrument was also proven to be strong, as indicated by the Cronbach's Alpha value of 0.870. Normality analysis of the data shows a regular distribution, and the multicollinearity test does not show any problems between variables. Heteroscedasticity testing also shows that there are no problems in the regression model. In particular, the E-Samsat Program is proven to have a partially significant influence on taxpayer compliance, which supports previous research findings. This program makes it easier to pay taxes, increases transparency, and reduces physical and time barriers. On the other hand, taxpayer satisfaction with tax services also has a significant positive impact on taxpayer compliance.

Taxpayers who are satisfied with the quality of service tend to be more motivated to fulfill their tax obligations. Simultaneously, the E-Samsat Program and taxpayer satisfaction together have a significant effect on taxpayer compliance, indicating that a combination strategy of technological affordability and quality services can increase the level of taxpayer compliance. These results provide strong practical implications for authorities, emphasizing the importance of maintaining and improving the E-Samsat Program as well as improving service quality to improve overall taxpayer compliance. This conclusion is also in line with previous research findings, providing a solid empirical basis for further policies and actions in increasing taxpayer compliance in society.

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