THE EFFECT OF SERVICE QUALITY ON MOTOR VEHICLE TAXPAYER COMPLIANCE WITH SAMSAT DRIVE THRU SERVICE AS A MODERATING VARIABLE

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Abstract: *Tax revenue not received optimally because there are still arrears and motor vehicle tax fines. This is because there are still taxpayers who do not comply in paying vehicle taxes in terms of payment time, which reflects that the compliance of motor vehicle taxpayers not maximized. To respond to this, the quality of tax services needs to be consider because that one of the important factors that affect taxpayer compliance. With good service quality, it will provide convenience for taxpayers to encourage motor vehicle taxpayer compliance. In addition, one way to improve service quality is by modernizing tax services through the drive-thru Samsat service.This study aims to examine the effect of service quality on motor vehicle taxpayer compliance. In addition, this study also tested the moderation of the drive-thru Samsat service on the quality of service for motor vehicle taxpayer compliance. This study uses primary data sources in the form of questionnaires distributed to 100 motorized vehicle taxpayers and users of the Samsat drive-thru service at the Badung Samsat Office. Testing the variables of this study using the Structural E valuation Model – Partial Least Square (SEM PLS) method with the SmartPLS 3.0 application.The results of this study indicate that service quality has a positive and significant effect on motor vehicle taxpayer compliance and the drive-thru Samsat service can moderate the nature of strengthening effect of service quality on motor vehicle taxpayer compliance.*

Keywords: tariff reduction of corporate income tax, non-tax incentives, earnings management

Introduction

PKB is a source of local revenue that is very potential, especially in Bali, so government through the Regional Revenue Agency (BAPENDA) pays attention to the growth in the number of vehicles that are opportunities to be used as PKB objects. In 2021 the number of motorized vehicles. This shows that the number of motorized vehicles is increasing from 2019 – 2021, indicating the potential for PKB revenue should increase (Anshori & Zakaria, 2020). Based on data obtained from BAPENDA that PKB revenue has not been obtained optimally and moves fluctuating because there are still arrears and PKB fines with Badung City as one of the regions in Bali with the highest PKB arrears. Tax arrears at the Badung Samsat Technical Implementation Unit (UPT) amounted to 114,021,471,300 with a total of 133,591 units.

Then, there are common problems that often occur at the UPT Samsat office such as service procedures and administrative processes that take a long time, causing long queues (Akbar & Handoyono, 2020). Service quality is one of the factors that can encourage the level of tax compliance. In addition, the government is also trying to streamline tax collection by adjusting to current developments and technology, such as driving services thru from samsat. This service innovation is a type of Samsat service with payment techniques, the driver does not have to get out of the vehicle and queue at the Samsat office counter when paying taxes (Khristiana & Pramesthi, 2020). The hope of creating this service is to minimize the use of middlemen when paying PKB in the Province of Bali, including Badung Regency so that the compliance of motor vehicle taxpayers is optimal.

In assessing the relationship between service quality and compliance with motorized vehicle taxpayers, a moderating variable is added namely the Samsat Drive service thru. Modernization of PKB collection with samsat drive service thru is a new idea aimed at enhancing the quality of service in the collection of PKB. Samsat drives presence thru is expected to be able to improve the compliance of vehicle taxpayers, if the service has good quality. On the other hand, if the quality of tax services has been running well, but there is a Samsat drive-thru is not implemented efficiently and effectively, this will weaken the quality of service in achieving optimal WP compliance.

Previous research has been carried out by Dewi & P (2019); Fitrianti (2019); Nafi'i, Ridhwan (2021); Princess et al. (2019); Sarlina et al. (2019); Subasma et al. (2021); Wardani & Rumiyatun (2017); Yuli Kurnia & Nofiana Coo (2021). However, there are still gaps in the results of the research that are considered for conducting similar studies. Compiled research with the title "The Effect of Service Quality on Motor Vehicle Taxpayer Compliance With Samsat Drive-Thru As Moderating Variable"

Method

This study uses quantitative methods, namely analyzing primary data obtained from distributing questionnaires. The questionnaire in this study used a 5-point Likert scale to distinguish the responses or opinions of each respondent. The respondents of this study are samples that represent the entire population of motorized vehicle taxpayers who use the Samsat Drive service thru in Badung Regency determined by purposive sampling technique. The research sample was calculated using the Slovin formula. From 668,684 motorized vehicle taxpayers in Badung district, 100 taxpayers were taken as research samples.

Taxpayer compliance with motorized vehicles is an endogenous variable (Y). The indicators used to assess the compliance variable for vehicle taxpayers were adopted from research (Mahendra, 2021; Wardani & Rumiyatun, 2017), namely:
a.   The obligation to pay taxes has been fulfilled
b.   Realize that paying vehicle tax is for the common good
c.   Be obedient to pay taxes
d.   Knowing the due date of tax payment
e.   WP motorized vehicles bring complete data and requirements when paying taxes
f.   The steps for paying taxes have been followed by the provisions
g.   Do not have arrears of Motor Vehicle Tax (PKB)
h.   Received sanctions due to late paying taxes

In this study, service quality becomes an exogenous variable. Service quality has indicators adopted from research (Afianto, 2017; Murfinawati, 2019; Sidak, 2020), namely:
a.   Friendly and courteous staff service.
b.   Communication between officers and taxpayers.
c.   Information control by Samsat officers.
d.   Opening and closing times for the Samsat service.
e.   The appearance of the samsat officer is neat and polite.
f.   Fast and precise service procedures.
g.   Service according to SOP

This study uses the samsat drive service thru as a moderating variable. Indicator of samsat drive service variable thru was adopted from research (Chandra, 2018; Nisa, 2017; Yuliyani, 2021), namely:
a.   The enthusiasm of using samsat drive service thru
b.   Ease of use of the drive-thru
c.   Interested in using drive-thru
d.   Can save time WP
e.   Territory placement
f.   A comfortable queue or parking area to avoid the scorching heat and rain
g.   Clear receipt of information regarding the existence of the samsat drive-service thru

In this study, the questionnaire was submitted via a google form. The analytical technique used is descriptive statistical analysis and structural equation analysis model-partial least square (SEM-PLS) which is operated through the SmartPLS 3.0 program. SEM-PLS analysis was carried out by measuring the measurement model (Convergent Validity, Discriminant Validity, and Reliability Test) and measuring the structural model (Path Coefficient, R-Square, Goodness of Fit). Then, hypothesis testing was carried out using the bootstrapping method.

Result and Discussion

Evaluation of the Measurement Model (Outer Model)

- **Convergent Validity**

Convergent validity is used to measure the reliability of each indicator. Hair et al (2014) in (Priyono, 2017) stated that the loading factor is considered significant if it has a value > 0.70.

Table 1
Outer Result *Loadings*

Quality Service (X)	Service Samsat Drive Thru (Z)	Obedience Required Tax (Y)	Effect Moderation	Information
0.814	0.832	0.814	1,440	Valid
0.743	0.770	0.743		Valid
0.733	0.749	0.733		Valid
0.763	0.838	0.763		Valid
0.776	0.743	0.776		Valid
0.759	0.763	0.759		Valid
0.805	0.818	0.805		Valid

Source: primary data processed, 2022

- **Discriminant Validity**

An indicator is said to meet discriminant validity if the value of Average Variance Extracted (AVE) > 0.50 (Ghozali & Latan, 2015). The results of the AVE value can be seen as follows:

Table 2
Average Results *Variance Extracted* (AVE)

	AVE	AVE Terms	Information
Quality Service (X)	0.594	>0,500	Valid
Service Samsat Drive Thru (Z)	0.622	>0,500	Valid
Obedience Required Tax (Y)	0.561	>0,500	Valid
Effect Moderation	1,000	>0,500	Valid

Source: primary data processed, 2022

In the AVE result of the Service Quality variable (X) is 0.594, Samsat Drive Service Thru (Z) is 0.622, Taxpayer Compliance (Y) is 0.561 and the Moderating Effect of Service Quality on Samsat Drive Services Thru is worth 1,000. Based on these results, all variables with an AVE value > 0.5, so it was concluded that all variables used were declared valid.

- **Reliability Test**

A reliability test is used to analyze the accuracy of the instrument in construct measurement. The construct is declared reliable if the composite reliability is greater than 0.70 (Ghozali & Latan, 2015). The results of Cronbach's alpha and composite reliability are:

Table 3
Cronbach's Results *Alpha* and *Composite Reliability*

	Cronnbach's Alpha	Composite Reliability	Condition	Information
Quality Service (X)	0.886	0.911	>0.700	Reliable
Service Samsat Drive Thru (Z)	0.898	0.920	>0.700	Reliable
Obedience Required Tax (Y)	0.888	0.911	>0.700	Reliable
Effect Moderation	1,000	1,000	>0.700	Reliable

Source: primary data processed, 2022

Evaluation of the Structural Model (Inner Model)
- **R-Square**

R - Square values > 0.75 (strong), 0.50 - 0.75 (moderate), and 0.25 - 0.50 (weak). The results of R - Square represent the magnitude of the variance of the construct described by the mode (Ghozali & Latan, 2015:78) . The results of the R - Square, namely:

Table 4
Results *R- Square*

	R Square	Adjusted R Square
Taxpayer Compliance (Y)	0.870	0.866

Source: primary data processed, 2022

These results show that the R^2 value of the Taxpayer Compliance variable (Y) is 0.870. Based on these results, it can be concluded that Service Quality (X) and Samsat Drive Service Thru (Z) have an influence of 87% or is strong on Taxpayer Compliance (Y).

- **Goodness of Fit (GoF)**

The fit or goodness of fit index model was proposed by Tenenhaus et al (2004) in (Yamin, 2021), by looking at the Standard Root Mean Square (SRMR) value with a rule of thumb value below 0.08 but the SRMR value between 0.08 and 0.10 is still acceptable. Furthermore, the NFI value introduced by Bentler and Bonnet (1980) in (Yamin, 2021) is a measure that describes the goodness of the model with a recommended value above 0.90.

Table 5
Model Fit Test Results (*Goodness of Fit*)

	Saturated Model	Estimation Model
SRMR	0.097	0.099
d_ULS	2,375	2,472
d_G	1,578	1.564
Chi- Square	756.551	760,804
NFI	0.630	0.628
Rms Theta	0.226	

Source: primary data processed, 2022

Good results of fit, indicating that the SRMR value of 0.097 is still acceptable because it has a value between 0.08 to 0.10 which means that the model built fits the empirical data. Meanwhile, the NFI value of 0.630 indicates a value smaller than or below 0.90, indicating a poor fit model.

Hypothesis testing
The significance level used is 5% with a T-statistic value of 1.96. The T-statistical value > 1.96 indicates the hypothesis is accepted, whereas if the T-statistic value < 1.96 indicates the hypothesis is rejected.

Table 6
Results (Bootstrapping)

	Original Sample (O)	T Statistics	P Values
Quality Service (X) --> Compliance Required Tax (Y).	0.434	3,302	0.001
Service Samsat Drive Thru (Z) -> Compliance Required Tax (Y)	0.584	4,540	0.000
Moderation Service Drive Thru (Z) top Quality Service (X) --> Compliance Required Tax (Y).	0.064	2,169	0.031

Source : Primary data processed the year 2022

Service Quality (X1) has a positive effect with a coefficient of 0.434 and is significant with a T-statistic value of 3.302 on Taxpayer Compliance (Y). Samsat Drive Thru Service (Z) on Service Quality (X2) has a positive effect with a coefficient of 0.064 and a significant T-statistical value of 2.169 on Taxpayer Compliance (Y) which means that the Samsat drive-thru service can moderate the strengthening of the relationship between the two variables.

Discussion

The Effect of Service Quality on Motor Vehicle Taxpayer Compliance

The results of the SEM-PLS analysis describe the service quality coefficient value of 0.434, meaning that service quality has a positive effect on compliance with motorized vehicle taxpayers. The T-statistic value is 3.302, which means the value is above 1.96. Thus, it shows that the quality of service has a significant influence on the compliance of motorized taxpayers. Thus, it can be concluded that the first hypothesis (H1), service quality (X) on motor vehicle taxpayer compliance (Y), has been accepted. The results of data analysis reveal that good service quality can attract motorized vehicle taxpayers, which can improve taxpayer compliance when paying Motor Vehicle Tax (PKB).

attribution theory which discusses the causes of individual behavior due to internal and external factors (Ria, 2019). Taxpayer compliance can be influenced by external factors, namely service quality. Attribution theory also explains the understanding of the causes of the behavior of impressed people. In the service process, the interaction between taxpayers and tax authorities forms the impression of a taxpayer. Taxpayers consider the services provided of good quality if the tax officer gives a positive impression, and is friendly and polite when dealing with taxpayers. If the services provided by taxpayers feel very good and comfortable, this will affect the increase in taxpayer compliance when paying vehicle taxes. Quality tax services are one way to improve taxpayer compliance. Research conducted by Arfamaini & Susanto (2021); Sinambela & Putri (2020) in their research stated that service quality has a positive effect on compliance with motorized vehicle taxpayers, in line with this study.

Effect of Samsat Drive Service Thru moderates the effect of Service Quality on Motor Vehicle Taxpayer Compliance

Samsat drive service thru moderated service quality based on the results of the SEM-PLS analysis, the coefficient value was 0.064. The coefficient value indicates that the samsat drive service thru has a positive influence in moderating service quality on taxpayer compliance. Then, the T-statistic value of 2.169 shows that the Samsat drive service thru value is greater than 1.96 so it can be said to be able to moderate the nature of strengthening the relationship between service quality and taxpayer compliance. Therefore, the second hypothesis (H2) of the study is the Samsat Drive Service thru moderates the effect of service quality on compliance with motorized vehicle taxpayers, which is acceptable.

Based on obedience theory as well as Theory Planned of Behavior (TPB), with the belief and an attitude of obedience to the obligations in making vehicle tax payments, it will be able to increase compliance. These beliefs are reflected in the enthusiasm of motorized vehicle taxpayers in using the Samsat Drive service thru because it can streamline PKB payment times. This includes behavioral factors beliefs or perspectives of belief in behavior in TPB. In addition, there is an element of belief control (control) belief) that taxpayers of motorized vehicles can pay vehicle taxes at the Samsat Drive service thru without having to queue at the Samsat office. This trust perspective tends to give a positive reaction from vehicle taxpayers to statements about Samsat drive services thru. The conclusion is that the Samsat drive. service thru can attract the attention of taxpayers of motorized vehicles and increase taxpayer compliance.

Several previous related studies also support the results of this study which states that the Samsat Drive service thru has a positive and significant effect on vehicle tax compliance (Erisfiana et al., 2020; Wardani & Rumiyatun, 2017).

Conclusion

Based on the findings and discussion on the impact of service quality on motor vehicle tax compliance (PKB) and Samsat drive services thru as a moderating variable, it can be concluded that the quality of service has a positive and significant effect on the compliance of motorized vehicle taxpayers (WP). This means that if the tax officer provides good service quality, taxpayers will be more comfortable in paying taxes so that they can encourage increased compliance of motorized taxpayers. Samsat drive-service thru can moderate by strengthening the influence of service quality on compliance with motorized taxpayers. That is, the presence of the Samsat Drive service thru can reflect the quality of service that is getting better to encourage taxpayers' interest in paying taxes so that it will increase taxpayer compliance with motorized vehicles.

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