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# The Influence of the Implementation of a Modern Tax Administration System, Tax Socialization, and Motor Vehicle Tax Incentive Policies on Motor Vehicle Taxpayer Compliance During the COVID-19 Pandemic In Denpasar City

I Dewa Agung Krisna Putra <sup>1\*</sup>, I Nyoman Abdi <sup>2</sup>, I Made Wijana <sup>3</sup>

<sup>1</sup> Bachelor of Applied Managerial Accounting Study Program, Accounting Department, Bali State Polytechnic

<sup>2</sup> Bachelor of Applied Managerial Accounting Study Program, Accounting Department, Bali State Polytechnic

<sup>3</sup> Bachelor of Applied Managerial Accounting Study Program, Accounting Department, Bali State Polytechnic

\*Corresponding Author: [dewaagungkrisnaputra@gmail.com](mailto:dewaagungkrisnaputra@gmail.com)

**Abstract:** This study aims to determine the partial and simultaneous influence of the implementation of the modern tax administration system, tax socialization and motor vehicle tax incentives on motor vehicle taxpayer compliance during the Covid-19 pandemic in Denpasar City. The determination of the number of samples using the slovin formula with a margin of 10% error rate, so that the number of respondents was obtained by 100 motor vehicle taxpayers. Data quality testing is carried out through validity tests and reliability tests, while the data analysis techniques used are descriptive statistics, classical assumptions, and multiple linear regression with IBM SPSS Version 26 applications. The results of the study concluded that the modern system of administration and tax incentives has a positive and significant influence on the compliance of motor vehicle taxpayers. Concurrently, tax socialization has a negative and insignificant influence on the compliance of motor vehicle taxpayers.

**Keywords:** Modern System of Administration, Tax Socialization and Tax Incentives, Compliance Of Motor Vehicle Taxpayers

## Introduction

The COVID-19 pandemic that has hit Indonesia since 2020, especially in the Province of Bali, has decreased purchasing power which has resulted in people's low ability to pay taxes. In 2021 the Bali Provincial Government in coordination with the Bali Provincial Revenue Agency (BAPENDA) will gradually start planning various innovations, with the hope that economic conditions will recover and the community's economy will return to normal so that they are able to carry out their tax obligations on a regular basis. One of the regional taxes that contributes significantly in contributing to Regional Original Income (PAD) is the Motor Vehicle Tax (PKB). The agency that handles the affairs of Motor Vehicle Tax revenue is the Regional Revenue Agency through the Technical Service Unit and the One-Stop One-Stop Administration System (SAMSAT) in collaboration with related parties such as the Indonesian Police and PT Jasa Raharja. The development of the number of motorized vehicles every year is influenced by the variety of innovations from these types of vehicles so that they attract public interest, this is also due to the need for transportation that is very important to use for everyday life both for operational and non-operational activities.

Denpasar City as the city with the first highest number of motorized vehicles in Bali Province, in 2021 as many as 1,470, 570 million units followed by Badung Regency 934, 120 units, and Gianyar Regency 477,431 units with a total number of motorized vehicles in Bali Province as many as 4 510,791 million units (BPS, 2021). The high number of vehicles in Denpasar City is not accompanied by taxpayer compliance in fulfilling their tax obligations, which in this case is the motor vehicle tax. The development of the number of registered motor vehicles that have carried out their tax obligations from 2019 - 2021 in Denpasar City: The number of Motorized Vehicles that have paid motor vehicle tax in Denpasar City in 2019-2021 (in units) has decreased from 2019 to 2021. This is due to the impact of the pandemic felt by taxpayers which resulted in taxpayers still not complying with their motor vehicle tax payments. Motor Vehicle Tax Revenue and Fines at the Denpasar SAMSAT Joint Office In 2019-202 the amount of income fluctuated every year, there was an increase from 2020 until 2021 due

to the many tax relaxations that have been given by the local government, but it still cannot be said to be maximal. In addition, the number of arrears in 2021 was obtained from data from the Denpasar SAMSAT Joint Office, which amounted to Rp. 80,053,277.00 (102. 370 units) and Rp. 6 which had not been identified. 902. 197,300 (4756 Units), this shows the lack of awareness of taxpayers despite the existence of sanctions in the form of fines by the tax authorities.

The reduced local tax revenue, in this case the Motor Vehicle Tax during the COVID-19 pandemic, also occurred due to the reduced ability of taxpayers to pay taxes. The government's appeal to implement WFH (work from home) to reduce activities that involve face-to-face, one of which is the limitation of public services at the Samsat joint office, will also hamper tax revenues including motor vehicle taxes. In order to improve the compliance of Motor Vehicle Taxpayers during the COVID-19 pandemic, the government continues to update the tax administration system in the technology era. The modern tax administration system is implemented by the Bali Provincial Government through innovations aimed directly at taxpayers to improve the tax payment process, which can be done in cash or non-cash, including: E-Samsat, SIGNAL (national digital Samsat), Samsat VAST, Qris, Samsat Corner, Mobile Samsat, Drive Thru Samsat, Door to Door Samsat, as well as other improvements to the Samsat system adapt to technological developments and people's expectations.

## Method

The quantitative approach begins with existing theories which are then used as guidelines for further testing. The approach used to determine the number of populations and samples according to is a quantitative approach, for sample collection research instruments are used and then hypothesis testing is carried out using statistical calculations in analyzing data. The data needed is quantitative data sourced from primary data from questionnaires. The Questionnaire (Questionnaire) was created through Google Forms, which was distributed through social media. The population in this study is the total number of taxpayers who are registered motorbike riders at the Denpasar Joint Samsat office as many as 746,249 people. The research was carried out for about six months, starting from making a proposal in February – March 2022. The sampling method determined was accidental sampling with a sampling technique of 100 samples. The data collected is a sample of a number of populations selected based on the variable criteria of motor vehicle taxpayer compliance, modern tax administration systems, tax socialization, motor vehicle tax incentives. The research data were analyzed using descriptive statistical analysis, classical assumption testing, data quality testing, and multiple linear regression analysis using SPSS Version 26 software.

## Result and Discussion

### 4.1 Result

#### 4.1.1 Multiple Linear Regression Analysis

To identify the strength of the Influence of the Implementation of Modern Tax Administration System, Tax Socialization, and Motor Vehicle Tax Incentive Policy on Motor Vehicle Taxpayer Compliance. Reflected in the table, the following equation is obtained:  $Y = 4.691 + 0.498 X_1 + 0.010 X_2 + 0.359 X_3$ .

#### 4.1.2 t-Test Result

**Table 4.2.1**  
**t-Test Result**

Mode	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	4,691	2,334		2,010	0,047
X1	0,498	0,090	0,517	5,514	0,000
X2	0,010	0,112	0,007	0,091	0,928
X3	0,359	0,087	0,376	4,135	0,000

a. Dependent Variable: Y

Source: Output SPSS Version 26, 2022

According to the t-test table, for DF = 96, a t-table of 1.661 is obtained. The results of the hypothesis test are as follows: a) The effect of the Modern Tax Administration System on motor vehicle taxpayer compliance

(X1) hypothesis testing (H1) with the modern tax administration system variable having a t value 5.514 with sig 0.00. Due to the value of arithmetic 5.514 > table 1.661 and sig value of 0.000 < 0.05 then H1 accepted. This study proves that the modern tax administration system has a significant effect on motor vehicle taxpayer compliance during the COVID-19 pandemic in Denpasar City. b) The effect of tax socialization on motor vehicle taxpayer compliance (X2) second hypothesis (H2) with the tax socialization variable having a t count of 0.091 with a sig of 0.928. Due to the arithmetic 0.091 < table 1.661 and the sig value of 0.928 > 0.05 then H2 rejected. This study proves that the tax socialization variable does not significantly affect the compliance of motor vehicle taxpayers during the COVID-19 pandemic in Denpasar City. c) The effect of motorized vehicle tax incentives on motor vehicle tax compliance (X3) [A1] testing the third hypothesis (H3) with the motor vehicle tax incentive variable having a t count 4.135 where sig 0.000. Therefore, the arithmetic 4.095 > table 1.661 and sig is 0.000 < 0.05, meaning that H3 accepted. So, this study provides evidence that the motor vehicle tax incentive variable has a significant effect on motor vehicle tax compliance during the COVID-19 pandemic in Denpasar City.

4.1.3 F-Test Result

**Tabel 4.3.1**  
**F-Test Result**

ANOVA <sup>a</sup>						
	Model	Sum of Squares	Df	Mean Square	F	Sig.
1.	Regression	1684,788	3	561,596	84,976	0,000
	Residual	634,452	96	6,609		
	Total	2319,240	99			

- a. Dependent Variable : Y
- b. Predictors: (Constant), X3, X2, X1

Source: Output SPSS Version 26, 2022

The test findings in table 4.3.1 show the calculated is 84,976, while the Ftable (DF = 3;96) is 2.70 which means that the calculated F exceeds the Ftable with a significant probability of 0.000 < 0.05, so the fourth hypothesis is accepted (H4) which means that the modern tax administration system, tax socialization, and motor vehicle tax incentives have a joint effect on the compliance of motorcyclists taxpayers during the pandemic in Denpasar City.

4.1.4 Test of the Coefficient of Determination (R<sup>2</sup>)

The coefficient of determination is used in determining the contribution of the independent variable on the dependent variable. If the value of R<sup>2</sup> is close to one, it indicates that the independent variable can provide all the necessary information or has a strong correlation.

**Tabel 4.4.1**  
**Coefficient of Determination (R<sup>2</sup>) Result**

Model Summary <sup>b</sup>					
Model	R	R Square	Adjusted R Square	Std Error of the Estimate	
1	0,852 <sup>a</sup>	0,726	0,718	3,05184	

- a. Predictors: (Constan), X3, X2, X1
- b. Dependent Variable: Y

Source: Output SPSS Version 26, 2022

In accordance with Table 4.4.1 the coefficient value (R) is 0.852 which means the magnitude of the relationship between the independent variable and the dependent variable is 85.2%. The coefficient of determination (Adjusted R square) is 0.718 or 71.8%. It means that the variables of Modern Tax Administration System, Tax Socialization, and Motor Vehicle Tax Incentives can explain the Motor Vehicle Taxpayer Compliance variable of 71.8%. The remaining 28.2% is explained by other variables outside of this study.

4.2 Discussion

4.2.1 Implementation of the Modern Tax Administration System on WP PKB Compliance

The results of the analysis that have been carried out using SPSS Version 26, it is known that in the t test results on the partial hypothesis, the modern tax administration system variable has a coefficient value of 5.514 and has a significant level of 0.000. These results show a significant positive effect of the implementation of a modern tax administration system on the compliance of motorcyclists taxpayers during the pandemic in Denpasar City. This result is in line with the research of Virgiawati et al., and is also supported by the research

of Fauzah which shows, another significant positive effect of the modern tax administration system on the compliance of motorcyclists taxpayers.

#### 4.2.2 The Effect of Tax Socialization on Taxpayer Compliance with PKB

Based on the findings of the analysis that has been carried out using SPSS Version 26, it is known that the results of partial testing of the hypothesis on the modern tax administration system variable have a coefficient value of 0.091 with a significance value of 0.928. This finding shows that the implementation of taxation socialization has no significant and insignificant effect on the compliance of motorcyclist taxpayers during the pandemic in Denpasar. These results are in line with research conducted by Rismayanti and supported by research from Susanti, which explains that tax socialization also does not have a significant effect on taxpayer compliance with motorcyclists.

#### 4.2.3 The Effect of Motor Vehicle Tax Incentives on Motor Vehicle Taxpayer Compliance

Based on the findings of the analysis carried out using SPSS Version 26, it is known that the partial test findings in the t test of the motor vehicle tax incentive variable have a coefficient of 4.135 where the significance is 0.000. The findings show a significant positive effect on the application of motor vehicle tax incentives on motorcyclists' taxpayer compliance during the pandemic in Denpasar. The results are aligned in Sartika et al., and get support from the research of Wondal et al., which also concludes the positive effect of motor vehicle tax incentives on increasing taxpayer compliance in fulfilling their motor vehicle tax payments.

#### 4.2.4 The effect of modern tax administration systems, tax socialization, and motor vehicle tax incentives on motor vehicle taxpayer compliance

Based on the findings of the analysis carried out using SPSS Version 26, it is known that the modern tax administration system has a coefficient value of 84,976 and a significance value of 0.000. These findings indicate a significant positive effect on a modern tax administration system, tax socialization, and motor vehicle tax incentives on the compliance of motorized vehicle taxpayers registered with the Denpasar Samsat. It can be seen from the value of F which indicates a positive parameter. So, the fourth hypothesis of this research can be accepted, namely the tax administration system, tax socialization, and motor vehicle tax incentives have a simultaneous effect on motor vehicle taxpayer compliance.

## Conclusion

Modern tax administration system variable indicates a significant value  $< 0.05$ , which is 0.000. This means that the application of a modern tax administration system has a significant positive effect on the compliance of motorized vehicle taxpayers. The tax socialization variable indicates a significant value  $> 0.05$ , which is 0.928. This means that the implementation of tax socialization has no significant and insignificant effect on the compliance of motorized vehicle taxpayers. The motor vehicle tax incentive variable indicates a significant value  $< 0.05$ , which is 0.000. This means that the application of motor vehicle tax incentives has a significant positive effect on motor vehicle tax compliance. Variables of modern tax administration system, tax socialization and motor vehicle tax incentives simultaneously or simultaneously affect the Compliance of Motorized Vehicle Taxpayers.

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