

Effect of Access to Tax, Facilities, Knowledge of Tax, Socialization Tax, and Level of Understanding of Tax on Level of Compliance with Taxpayers in Tax Payment of Motorcycle Vehicles in Samsat Office Karangasem

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Abstract. This study aims to find out variables that can increase taxpayer compliance in tax payments. The variables used in this research are tax access, facilities, tax knowledge, tax socialization, and tax understanding level. The method used is to distribute questionnaires to 100 respondents and then processed using multiple linear regression analysis. The results showed that the facilities, tax socialization, level of tax understanding had a positive effect on taxpayer compliance in paying motorized vehicle taxes at the Joint Office of SAMSAT Karangasem. Meanwhile, access to taxes and knowledge of taxes does not affect taxpayer compliance in paying taxes.

1 Introduction

One of the efforts that the Indonesian government can take in realizing its independence is by exploring domestic sources of funds in the form of taxes. Taxes are a source of funding in carrying out state responsibility to address social problems, improve welfare and prosperity, and become a social contract between citizens and the government (Ruyadi, 2009). Domestic revenues, especially the tax sector, are expected to function as the main source of financing. It is not excessive, especially since every year the government always tries to increase tax revenue to finance the implemented development (Simanjuntak, 2009).

The definition of tax compliance is that taxpayers have the willingness to fulfill their tax obligations by applicable regulations without the need for audits, thorough investigations, warnings, or threats, in the application of both legal and administrative sanctions. Taxpayers comply with their obligations because they consider tax compliance as a norm.

The joint SAMSAT Karangasem office is the spearhead of Motor Vehicle Tax services in the City of Karangasem because in that agency the taxpayers make their motor vehicle tax payments. This agency should continue to provide quality public services. There are still many people who are not aware of their obligations as taxpayers and the efforts made so that the taxes they bear are not too large (Tri, 2005). The level of tax compliance (tax

compliance) as an indicator of the role of society in meeting tax obligations in Indonesia is still very low (Mustika, 2007).

The problem that often occurs in SAMSAT Karangasem is the public demand for service improvements in terms of vehicle completeness, both physical and administrative in nature, which are easy and fast due to the increasingly high mobility of the community in traffic. There are often long queues when making tax payments at the SAMSAT Karangasem office, tax services, handling STNK and SIM at SAMSAT, and also organizations.

One of the taxpayers at SAMSAT complained that when the taxpayer had first entered the file at the service counter, it turned out that someone else's file was queuing behind him and submitted the file after which it was completed first. This is because the service queue serial number at SAMSAT is not used.

Tax access is a strategic service activity center or a location that is easily accessible to taxpayers, including the ease of finding roads around it and clarity of routes, making it easier for taxpayers to fulfill their obligations (Rohemah 2013).

Facilities as a whole technology-based operation by procuring facilities and infrastructure that meet quality requirements and support efforts to modernize tax administration throughout Indonesia. Facilities are related to the availability of services, staff, and goods that support the ongoing process of tax services to provide pleasure and satisfaction for taxpayers. (Rohemah, 2013). Tax knowledge is the process of changing the attitude and behavior of a taxpayer or group of taxpayers to mature humans through teaching and training efforts (Hardiningsih, 2011).

Socialization is an effort to socialize something so that it becomes known, understood, lived by the community. According to Dharma (2014), tax socialization is an effort to provide understanding, information, and guidance to the community in general and is obligatory in particular regarding everything related to taxation and legislation.

Understanding tax is a way for taxpayers to understand existing tax regulations. Taxpayers who do not understand tax regulations clearly tend to become disobedient taxpayers (Hardiningsih, 2011). Tax access is a strategic service activity center or a location that is easily accessible to taxpayers, including the ease of finding roads around it and clarity of routes, making.

2 Literature Review

2.1 Understanding Theory Compliance

Compliance is derived from the word obey, according to the Indonesian dictionary, obey means like and obey orders or rules, and be disciplined. Obedience means obedience, obedience, submission, teachings, or regulations. In compliance that is assessed is the compliance of all activities by the policies, rules, regulations, and applicable laws. Meanwhile, propriety is more on the nobility of leadership in making decisions. Also, compliance determines whether the parties concerned have followed certain procedures, standards, and rules set by the competent authorities. This aims to determine whether what is being examined is by certain conditions, regulations, and laws. As stated by Tyler (Susilowati, 1998, 2003, 2004 in Saleh, 2004) there are two basic perspectives of obedience to the law, namely instrumental and normative. The instrumental perspective means individuals with self-interest and responses to behavior-related changes. The normative perspective deals with morals and is opposed to self-interest. A person is more likely to obey laws that are deemed appropriate and consistent with their norms. Normative commitment through personal morality (morality through normative commitment) means

abiding by the law because the law is considered a necessity, whereas normative commitment through legitimacy (legitimacy through normative commitment) means to follow rules for legal drafting authority has the right to dictate behaviour.

2.2 Understanding Taxes

Tax is an obligation to give part of the assets to the state because of events, circumstances, and actions that give a certain position where the collection is not a punishment, but an obligation based on regulations that have been set by the government and can be forced. The goal remains to maintain the welfare of society in general. (Djajdiningrat, 2015).

2.3 Access tax

Access in the large Indonesian dictionary means entry. According to Rohemah (2013), tax access is a strategic service activity center or location that is easily accessible to taxpayers, including the ease of finding roads in the vicinity and clarity of routes, making it easier for taxpayers to fulfill their tax obligations.

2.4 Facilities

Facilities in the large Indonesian dictionary are a means to facilitate the implementation of convenience functions. Rohemah (2013) defines facilities as a whole technology-based operation by procuring facilities and infrastructure that meet quality requirements and support efforts to modernize tax administration throughout Indonesia.

2.5 Tax Knowledge Tax

Knowledge is the process of changing the attitude and behavior of a taxpayer or group of taxpayers to mature humans through teaching and training efforts. Through formal and non-formal education, it can increase taxpayer knowledge, because taxation knowledge is the most basic thing that taxpayers have (Hardiningsih, 2011).

2.6 Tax

Socialization according to the Big Indonesian Dictionary is an effort to socialize something so that it becomes known, understood, and lived by the community. According to Dharma (2014), tax socialization is an effort to provide understanding, information, and guidance to the public in general and is obligatory in particular regarding everything related to taxation and legislation.

2.7 Level of Tax Understanding

Tax understanding is a way for taxpayers to understand existing tax regulations. Taxpayers who do not understand tax regulations clearly tend to become disobedient taxpayers (Hardiningsih, 2011).

2.8 Hypothesis

1. H1: Tax access has a positive effect on taxpayer compliance.
2. H2: Facility positive effect on tax compliance

3. H3: Knowledge tax positive effect on tax compliance
4. H4: Socializing tax positive effect on the level of tax compliance
5. H5: The level of understanding positive effect on tax compliance

3 Method

3.1. Research Sites

This research was conducted at the Office of the Joint SAMSAT Karangasem which is located at Ahmad Yani street, subagan town of Amlapura Karangasem. The reason for choosing the Joint Office of SAMSAT Karangasem as the research location is because the level of compliance of motorized vehicle taxpayers in Karangasem Regency is still very low.

3.2 Research Object

The object of this research is the compliance of taxpayers in PKB tax payments at the Joint Office of SAMSAT Karangasem, especially regarding the effect of tax access, facilities, tax knowledge, tax socialization, and the level of tax understanding on the level of taxpayer compliance in motor vehicle tax payments at the Joint Office. SAMSAT Karangasem.

3.3 Population and Sample of

1. Independent

Variables Independent variables (independent variables) are variables that influence or cause changes or the emergence of the dependent variable (Sugiyono, 2017). In this study, the independent variables are Tax Access (X1), Facilities (X2), Tax Knowledge (X3), Tax Socialization (X4), Tax Understanding Level (X5).

2. Bound Variables

The dependent variable (dependent variable) is a variable that affects or becomes a result of the independent variable (Sugiyono, 2017). In this study, the dependent variable (Y) is the compliance of taxpayers in paying Motor Vehicle Tax (PKB).

3.4 Data Analysis Techniques

A. Test Instruments

1) Validity Test

Valid means that the instrument can be used to measure what should be measured (Sugiyono, 2017). The validity test is used to measure the validity of the questionnaire. A questionnaire is said to be valid if the questionnaire questions reveal something that is measured by the questionnaire.

2) Reliability Test

Is an index that shows the extent to which the measuring instrument can be trusted or relied on to measure reliably or reliably if it has a reliability coefficient of 0.70 or more (Sugiyono, 2017).

B. Descriptive

Statistics provide information about taxation and compliance costs in PKB tax payments. All minimum values, maximum average, and standard deviation

C. Classical Assumption

1) Test Normality

Test This test aims to test whether, in the regression model, confounding or residual variables have a normal distribution (Ghozali, 2016: 154). A good regression model is a data that is normally distributed or close to normal.

2) Test Heteroscedasticity

The Heteroscedasticity

The Heteroscedasticity Test aims to determine whether in the regression model there is an inequality of variants from the residuals of one observation to another (Ghozali, 2016: 134).

3) Test Multicollinearity

The multicollinearity test aims to determine whether the regression model found a correlation between independent variables (Independent) (Ghozali, 2016: 103). Multicollinearity can be seen from the value tolerance and variance inflation factor (VIF).

D. Multiple Linear Regression Analysis

The data analysis technique used is a quantitative analysis technique, which is an objective analysis based on numbers in assessing the effect of tax access, facilities, tax knowledge, tax socialization, and the level of understanding of taxes on the level of taxpayer compliance in paying. PKB tax. The analytical tool used is multiple linear regression.

E. Feasibility Test Model

1) The coefficient of determination (R²) test results for the coefficient of determination Adjusted R² measures the ability of the model in the dependent variable lighting variations. The coefficient of determination is between zero and one. The smaller the value of SEE will create regression models more accurate in predicting the dependent variable (Ghozali, 2016: 95)

2) Test F. Test F basically shows how far the influence of the independent variables individually against the dependent variable (Ghozali 2016: 97).

3) T-test statistical test on t basically shows how far the influence of one explanatory variable (independent) individually in explaining the variation of the dependent variable (Ghozali, 2016: 178)

4 Results and Discussion

4.1 Instrument Test Results

The validity test is used to measure whether the questionnaire is valid or not. If the correlation coefficient is positive and larger from 0.3 with an alpha compliance level of 0.05, the indicator is said to be valid (Sugiyono, 2017). From the reliability test, all statements relating to the independent variable and the dependent variable have a value Cronbach's alpha greater than 0.70, so it can be concluded that all The data used in the questionnaire is said to be reliable.

From multi testing collinearity of the VIF value of all variables in the study has a value of less than 10 and the value of tolerance for all variables has a value above 0.1. This means that there is no correlation between variables. So it can be concluded that there are no symptoms of multicollinearity between variables in the regression model.

4.2 Descriptive Statistics

The descriptive instrument test in this study is presented for tax access, facilities, tax knowledge, tax socialization, tax understanding level at the level of taxpayer compliance.

The variables are described with the minimum, maximum, average, and standard deviation values. Descriptive analysis in research can be seen in Table 1 below:

Table 1. XX

Ab	Minimum	Maximum	Average	Standard Deviation
E	0.00	0.00	0.00	0.00
bb	0.00	0.00	0.00	0.00
pb	0.00	0.00	0.00	0.00
tpb	0.00	0.00	0.00	0.00
KMB	0.00	0.00	0.00	0.00
Ab (residual)	0.00	0.00	0.00	0.00

1. Normality

This test aims to test whether, in the regression model, confounding or residual variables have a normal distribution (Ghozali, 2016: 156). The data normality test was carried out with the test Kolmogorov-Smirnov which can be seen in the following table:

Table 2. XXX

Normal Parameters	Mean	Standard Deviation	Most Extreme Differences	Positive	Negative	Kolmogorov-Smirnov Z	(2-tailed) Sig.
	0.000000	0.000000	0.01	0.01	0.01	0.01	0.026

Test of Normality

Based on Table 5.8 it can be seen that the Asymp Sig (2-tailed) value is 0.206 where the value is greater than 0.05. So it can be concluded that the data used are normally distributed.

4.3 Multiple Linear Regression Analysis

Table 3. XXXX

j	(Constant)	Parameter		Statistic		Probability	
		B	Standard Error	T-Statistic	P-Value	F-Statistic	P-Value
1	0.433	0.011	0.006	0.029	0.999	0.000	0.999
2	0.214	0.008	0.029	0.006	0.999	0.000	0.999
3	0.006	0.011	0.029	0.006	0.999	0.000	0.999
4	0.029	0.008	0.029	0.006	0.999	0.000	0.999
5	0.469	0.011	0.029	0.006	0.999	0.000	0.999

Dependent Variable: KMB

- $\alpha = 0.433$ shows that if the variables are free of tax access (X1), facilities (X2), tax knowledge (X3), tax socialization (X4), the level of tax understanding (X5) is considered zero or constant, then the level of taxpayer compliance (Y) is an average of 0.433.
- $b_1 = 0.011$ means that if the tax access variable (X1) increases, it is 0.11. Tax access (X1) does not affect taxpayer compliance.
- $b_2 = 0.214$ means that if the facility variable (X2) increases by one percent, the value of the taxpayer compliance rate (Y) will increase by 0.214 percent, assuming other variables are constant.
- $b_3 = 0.006$ means that if the tax knowledge variable (X3) increases by one percent, the value of the taxpayer compliance rate (Y) will increase by 0.006 percent, assuming other variables are constant.
- $b_4 = 0.029$ means that if the tax socialization variable (X4) increases by one percent, the value of the taxpayer compliance rate (Y) will increase by 0.029 percent, assuming other variables are constant.
- $b_5 = 0.469$ means that if the variable level of tax understanding (X5) increases by one percent, the value of the taxpayer compliance rate (Y) will increase by 0.469 percent, assuming other variables are constant.

4.4 Feasibility Model

1. Coefficient Determination

The coefficient of determination (R^2) aims to measure how far the model's ability to explain the variance in the dependent variable. The test results can be seen in the following Table 5.12:

Table 4. XXX

Model	R Square	Adjusted R Square	Significance F
1	0.493	0.473	0.000

Predictors: (Constant), b_1 , b_2 , b_3 , b_4 , b_5

Dependent Variable: KMB

Based on Table 5.12 above, it can be seen in the Adjusted R Square value of 0.493 or 49.3%, which means tax access (X1), facilities (X2), tax knowledge (X3), tax socialization (X4), the level of tax understanding (X5) simultaneously has an effect of 49.3% on taxpayer compliance (Y).

2. F test (Simultaneously)

The basis for decision making is by comparing the significant level of 0.05. The results of the F test can be seen in the following table:

Table 5. XXX

	Regression	Residual	Total	S
Model	20.222	0.000	20.222	
Error		0.000		
Total				

Predictor: (Constant), X1, X2, X3, X4, X5
 Dependent Variable: KMB

Based on Table 5.13 it can be seen that the F-count value is 20.222 with a significant value of more than 0.000. smaller than 0.05 so it can be concluded that tax access (X1), facilities (X2), tax knowledge (X3), tax socialization (X4), tax understanding level (X5) simultaneously have a positive effect on mandatory compliance. tax (Y).

t-test

Tests performed using a significant level of 0.05 ($\alpha = 5\%$) t- test results can be seen in Table 5:14 below:

Table 6. XXX

Model	(Constant)	Unstandardized		Standardized		Collinearity Statistics	
		B	Std. Error	Beta	Partial	Tolerance	VIF
1	X1	0.903	0.369	0.000	0.000	1.000	1.000
	X2	2.053	0.043	0.000	0.000	1.000	1.000
	X3	0.708	0.481	0.000	0.000	1.000	1.000
	X4	2.748	0.007	0.000	0.000	1.000	1.000
	X5	4.404	0.000	0.000	0.000	1.000	1.000

Dependent Variable: KMB

Based on the test results in Table 6 can be explained as follows:

1. t value tax access (X1) of 0.903 with a significant value of 0.369 greater than 0.05 so that H1 is rejected, it can be concluded that tax access (X1) does not affect taxpayer compliance (Y).
2. The t value of the facility (X2) is 2.053 with a significant value of 0.043, smaller than 0.05 so that H2 is accepted, it can be concluded that the facility (X2) has a positive effect on taxpayer compliance (Y).
3. The t value of tax knowledge (X3) is 0.708 with a significant value of 0.481, greater than 0.05 so that H3 is rejected, it can be concluded that tax knowledge (X3) does not affect taxpayer compliance (Y).
4. The t value of tax socialization (X4) is 2.748 with a significant value of 0.007 less than 0.05 so that H4 is accepted, it can be concluded that tax socialization (X1) has a positive effect on taxpayer compliance (Y).
5. The t value of the level of tax understanding (X5) is 4.404 with a significant value of 0.000, greater than 0.05 so that H5 is accepted, it can be concluded that the level of tax understanding (X5) has a positive effect on taxpayer compliance (Y).

5 Conclusion and Suggestion

5.1 Conclusion

Based on the results of the analysis and description in the previous chapter, the following conclusions can be drawn:

1. Tax Access (X1) has no effect on Taxpayer Compliance Levels at the Joint Office of SAMSAT Karangasem.
2. Facility (X2) has a positive effect on the Compliance Level of Taxpayers at the Joint Office of SAMSAT Karangasem.
3. Tax Knowledge (X3) does not affect the Compliance Level of Taxpayers at the Joint Office of SAMSAT Karangasem.
4. Tax Socialization (X4) has a positive effect on the Compliance Level of Taxpayers at the Joint Office of SAMSAT Karangasem.
5. The Level of Tax Understanding (X5) has a positive effect on the Compliance Level of Taxpayers at the Joint Office of SAMSAT Karangasem.

5.2 Suggestions

This research has been carried out according to scientific procedures but there are still some limitations of the research, including the following:

1. Taxpayers are expected to be more aware of the importance of taxes as a source of state financing so that taxpayers can increase their obligations in paying taxes.
2. In improving taxpayer compliance, tax access must be prioritized to the public with several strategies, including in the process of filling SPPKB which does not take up much time for taxpayers to pay motorized vehicle taxes, in addition to tax officer services, being able to be friendly in providing services, guidance, and counseling, as well as an explanation of changes to tax regulations to taxpayers, so that the knowledge of taxes owed by the public can increase and the public is more obedient in carrying out their obligations.
3. It is hoped that the Karangasem Samsat Joint Office can improve tax knowledge so that taxpayers are more obedient in paying motor vehicle taxes.
4. The limitations of this research lie in the small number of samples studied, the expected critical value in the calculation of the Slovin formula, and the sampling technique used so that in the future it is hoped that further researchers can increase the number of samples, reduce the limit of accuracy and use other sampling techniques that are more accurate and capable. represents the existing population.

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