

Correlation of Taxpayer Awareness, Rase of Payment, and Quality of Service with Taxpayer Compliance PKB (Pajak Kendaraan Bermotor) in SAMSAT Office, Klaten District

1st Suhatmi Chotidjah Erna
Accounting Departement
Law and Business Faculty
Duta Bangsa University
Surakarta, Indonesia
erna_chotidjah@udb.ac.id

2nd Suyatno Agus
Management Departement
Law and Business Faculty
Duta Bangsa University
Surakarta, Indonesia
agus_suyatno@udb.ac.id

3rd Lestari Dewi Retna
Agribusiness Departement
Science and Technology Faculty
Duta Bangsa University
Surakarta, Indonesia
retna_dewi@udb.ac.id

Abstract—This study examines the correlation between tax awareness, ease of payment, and service quality with taxpayer compliance to pay Pajak Kendaraan Bermotor (PKB). The data in this study is the type of ordinal data using a Likert scale. The validity and reliability of the questions asked in the Likert scale questionnaire have been tested using the bivariate correlation test. The sample of this research is 75 taxpayers who are registered in the taxpayers UPPD (Unit Pengelola Pendapatan Daerah) Klaten District or the Samsat Office of Klaten District in 2021. The sampling technique uses simple random sampling technique, which is to determine a sample of taxpayers randomly. Analysis of the data used to determine the relationship between taxpayer awareness, ease of payment, and service quality with tax compliance is by using the Spearman Rank Correlation.

The results of this study indicate that three questions on tax awareness, four questions on the ease of paying taxes, and four questions on the quality of tax services are valid and reliable. The validity and reality test shows that the question or item has a valid and consistent bivariate and Cronbach Alpha correlation value. The results of the Spearman Rank correlation between tax awareness and paying compliance produce a correlation value of 0.730, which means that the correlation between the two variables is strong. Meanwhile, the result of the correlation between the ease of paying taxes and compliance in paying taxes results in a value of 0.557, which means that is strong. The relationship between the quality of tax services at the Samsat Office of Klaten District with paying compliance results in a correlation value of 0.479 which means the relationship is sufficient. So it can be concluded that taxpayer awareness and ease of payment have a strong correlation with taxpayer compliance to pay Pajak Kendaraan Bermotor (PKB) in Samsat Office of Klaten District.

Keywords—Pajak Kendaraan Bermotor (PKB), Taxpayer Compliance, Taxpayer Awareness, Ease of Payment, Quality of Service.

I. INTRODUCTION

Motorized vehicles are the main means of transportation for the people of Indonesia. Using a motorized vehicle as a means of transportation is felt to be easier and faster than using public transportation. This is because public transportation facilities are inadequate and the level of congestion in various cities in Indonesia is very high, so people need fast transportation for their daily activities. The use of motorized vehicles is increasing rapidly every year, Based on Indonesian

Statistics [1] the number of motorized vehicles in Indonesia in 2020 is 136,316,726, an increase from 2019 which amounted to 133,811,462. A significant increase occurred in 2018-2019, which was 5.3%. The most motorized vehicles were motorbikes with a percentage rate of 84.5% of the number of motorized vehicles in 2020.

An increase in the number of motorized vehicles each year will also increase the number of taxpayers. Motor Vehicle Tax (PKB) is mandatory for Indonesian citizens who own a motorized vehicle. Motorized Vehicle Tax is regulated in Law No. 28/2009, which states that motor vehicle taxpayers are private persons or Entities owning Motorized Vehicles. The proceeds from Motor Vehicle Tax revenue of at least 10%, including those that are shared to the Regency / City, are allocated for road construction and / or maintenance as well as the improvement of modes and public transportation. This indicates that one of the regional / district revenue sources is from Motor Vehicle Tax (PKB). As with Klaten District, which makes Motor Vehicle Tax (PKB) a source of regional income and is collected by the Regional Revenue Service of the UPPD and SAMSAT.

The increasing number of motorized vehicles will also increase the number of taxpayers. Problems in the payment of motor vehicle tax (PKB) certainly increase with the increase in the number of taxpayers. These problems include the payment of Motor Vehicle Tax (PKB) that is not on time as evidenced by the large number of tax arrears due to many factors. Some of the factors that may cause the arrears in arrears are the lack of awareness of taxpayers on the importance of taxes, ease of payment of Motor Vehicle Tax (PKB), and the quality of tax payment services. Seeing these conditions, it is important to know the relationship between taxpayer awareness, service quality, and ease of paying taxes with tax compliance with taxpayers in Klaten District. prescribed, although the various table text styles are provided. The formatter will need to create these components, incorporating the applicable criteria that follo.

II. METHOD

The sampling method used was simple random sampling technique, namely determining a sample of taxpayers randomly. Simple Random Sampling is taking members of the sample from a population that is done randomly without paying attention to the strata in the population [2]. The data in

this study is the type of ordinal data using a Likert scale. The validity and reliability of the questions asked in the Likert scale questionnaire have been tested using the bivariate correlation test. The sample of this research is 75 taxpayers who are registered in the taxpayers UPPD (Regional Revenue Management Unit) Klaten District or the Samsat Office of Klaten District in 2021.

Analysis of the data used to determine the relationship between taxpayer awareness, ease of payment, and service quality with tax compliance is by using the Spearman Rank Correlation. Rank Spearman correlation analysis can be used to test the relationship between research variables on non-parametric statistics or what is called an ordinal scale. The purpose of correlation analysis in general is to see the level of strength (closeness) of the relationship between two variables, to see the direction (type) of the relationship between two or more variables, to see whether the relationship is significant or not. In general, the equation used to calculate the Spearman correlation is as follows:

$$rs = 1 - \frac{6 \sum bi^2}{n(n^2 - 1)}$$

- rs = Spearman's rank correlation coefficient
- bi = The absolute difference between the data ranking for variable X and variable Y
- n = Number of respondents

With the criteria for the strength of the correlation are as follows:

- a. The spearman rank correlation coefficient (rs) is 0.00-0.25, so the relationship between the two variables is very weak.
- b. The spearman rank correlation coefficient (rs) is 0.26-0.50, so the relationship between the two variables is quite strong.
- c. The spearman rank correlation coefficient (rs) is 0.51-0.75, so the relationship between the two variables is strong.
- d. The spearman rank correlation coefficient (rs) is 0.76-0.99, so the relationship between the two variables is very strong.
- e. The spearman rank correlation coefficient (rs) is 1, so the relationship between the two variables is perfect.

III. RESULT

a. Validity and Reality Test

Validity and reliability tests are carried out to test whether the questions given on the Likert scale are valid and appropriate to measure the level of relationship between taxpayer awareness, ease of payment, and service quality to taxpayer compliance of PKB (Motor Vehicle Tax). The list of questions tested is as follows:

- 1) Questions regarding PKB Awareness
 - a) You are aware that there is a law that governs the provisions of motor vehicle tax.
 - b) Taxes are a form of community service to the state.
 - c) Paying Motor Vehicle Taxes is a Form of Participation in Supporting Regional Development.
- 2) Questions regarding the Ease of PKB Payment
 - a) You realize that Payment of Motor Vehicle Tax is now easier and more flexible.

- b) You understand the requirements for paying Motor Vehicle Tax either at the Samsat Office directly or in the Mobile Car.
 - c) I always pay Motor Vehicle Tax directly at the Samsat Office of Klaten District.
 - d) I always pay Motor Vehicle Tax in the Samsat Mobile Car or in online payments via the application or minimarket (Alfamart, Indomaret).
- 3) Questions regarding the Quality of Tax Payment Services.
 - a) Services provided by Samsat Officers are easy and fast.
 - b) Friendly Service Officers and master the technology used.
 - c) The officer provides clear information to you (taxpayer).
 - d) Satisfactory service quality will make taxpayers feel helpful and profitable in terms of time and service
 - 4) Questions regarding Taxpayer Compliance with Paying Taxes.
 - a) I Always Pay Motor Vehicle Taxes on Time and Prepare an Annual Fund Allocation

Testing Scale:

- 1 = Strongly Disagree (STS 2 = Disagree (TS)
- 3 = Neutral (N) 4 = Agree (S) 5 = Strongly Agree (SS)

The validity test was carried out using the Pearson Bivariate test on the SPSS software. This test is carried out by comparing the r value (pearson bivariate value) with the research significance value of 0.05 or 5%. If the value of r is less than 0.05, it means that the question or item being tested is valid and vice versa. The results of the validity test of the 11 questions or items in this study are as follows:

Table. 1 Validity Test Results Using Pearson Bivariate

		Taxpayer Compliance
Taxpayer Awareness1	Pearson Correlation	.622**
	Sig. (2-tailed)	.000
	N	75
Taxpayer Awareness2	Pearson Correlation	.870**
	Sig. (2-tailed)	.000
	N	75
Taxpayer Awareness3	Pearson Correlation	.788**
	Sig. (2-tailed)	.000
	N	75
Easy of Payment1	Pearson Correlation	.611**
	Sig. (2-tailed)	.000
	N	75
Easy of Payment2	Pearson Correlation	.736**
	Sig. (2-tailed)	.000
	N	75
Easy of Payment3	Pearson Correlation	.441**
	Sig. (2-tailed)	.000
	N	75
Easy of Payment4	Pearson Correlation	.504**
	Sig. (2-tailed)	.000
	N	75
Quality of Service1	Pearson Correlation	.292*
	Sig. (2-tailed)	.011
	N	75
Quality of Service2	Pearson Correlation	.310**
	Sig. (2-tailed)	.007
	N	75
Quality of Service3	Pearson Correlation	.238*
	Sig. (2-tailed)	.040
	N	75
Quality of Service4	Pearson Correlation	.559**
	Sig. (2-tailed)	.000
	N	75
Taxpayer Compliance	Pearson Correlation	1
	Sig. (2-tailed)	
	N	75

In table 1 it can be seen that the significance value of the three questions / awareness items has a value of 0.000 (Sig 2-

tailed) which means that the tax awareness question is a valid question (because the value is less than 0.05) The four questions on the ease of PKB payment have a significance value of 0.000 (Sig 2-tailed) which means that the question of the ease of PKB payments is a valid item. The PKB payment service quality question has a value of 0.011, 0.007, 0.040, 0.000 (Sig 2 tailed), which means that the four questions have a value of less than 0.05 so the question is valid. So it can be concluded that all questionnaire questions in this study are valid.

The next test is the reliability test using the Cronbach Alpha test in the SPSS software. Reliability test aims to determine whether the questions / items used are reliable or consistent. Based on Sujarweni (2014) the test criteria in the Cronbach Alpha analysis are as follows:

- 1) If the Cronbach Alpha value is > 0.60 then the question or item is declared reliable or consistent.
- 2) If the Cronbach Alpha value is < 0.60 then the question or item is declared unreliable or inconsistent.

The results of the reliability test in this study are as follows:

Table 2. Reliability Test Output Results

Item-Total Statistics				
	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
Taxpayer A1	41.20	35.000	.606	.893
Taxpayer A2	41.19	34.289	.725	.886
Taxpayer A3	41.16	34.406	.722	.886
E.Payment1	41.25	34.219	.755	.884
E.Payment2	41.32	33.329	.852	.879
E.Payment3	41.71	34.453	.501	.903
E.Payment4	41.65	34.473	.572	.896
Quality1	41.33	36.685	.569	.895
Quality2	41.35	36.419	.631	.892
Quality3	41.33	37.198	.489	.898
Quality4	41.17	35.497	.670	.889

Based on Table 2, it can be seen that the results of the reliability test using Cronbach Alpha, all items / questions in this study are reliable or consistent. Evidenced by the value of Cronbach Alpha (Cronbach's Alpha if Item Deleted) on each question whose value is more than 0.6.

b. Characteristics of Respondents

The number of respondents in this study were 75 motor vehicle taxpayers in Klaten District. There are three characteristics of respondents in the study, namely gender, age of taxpayers, and education level of taxpayers. Based on Figure 1, it can be seen that the respondents in this study were male with a percentage of 54.67%, and female with a percentage of 45.33%.

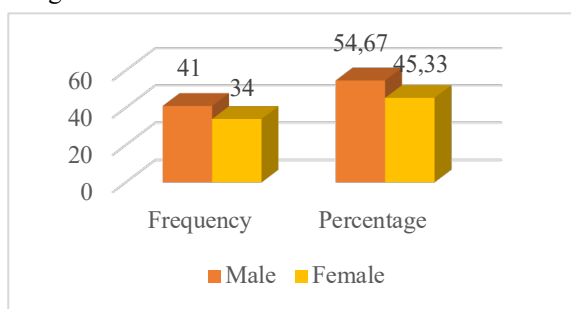


Figure 1. Gender of Respondent

Based on Figure 2. The age of taxpayer respondents was mostly dominated by the 30-39 year old range with a frequency of 30 people with a percentage of 40%, followed by the 40-49 year age range with a total of 24 people as much as 32%. The age range of 50-59 years is 12 respondents with a percentage rate of 16%, 8 people aged 20-29 years with a percentage of 10.67%, and only 1 person over 60 years old (1.33%). The education level of the respondents in this study was dominated by Bachelor with a total of 37 people (49.33%), the level of high school education was 28 people (37.33%), undergraduate was 5 people (6.67%), the level of master was 3 people (4%) and 1 person of elementary and middle school (1.33%) respectively. The respondent's education level is seen in Figure 3.

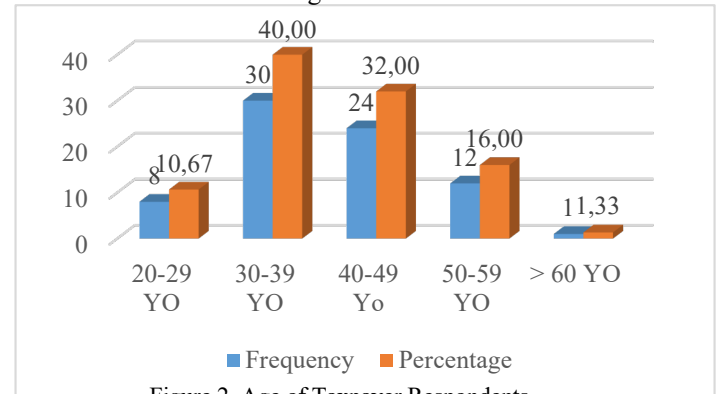


Figure 2. Age of Taxpayer Respondents

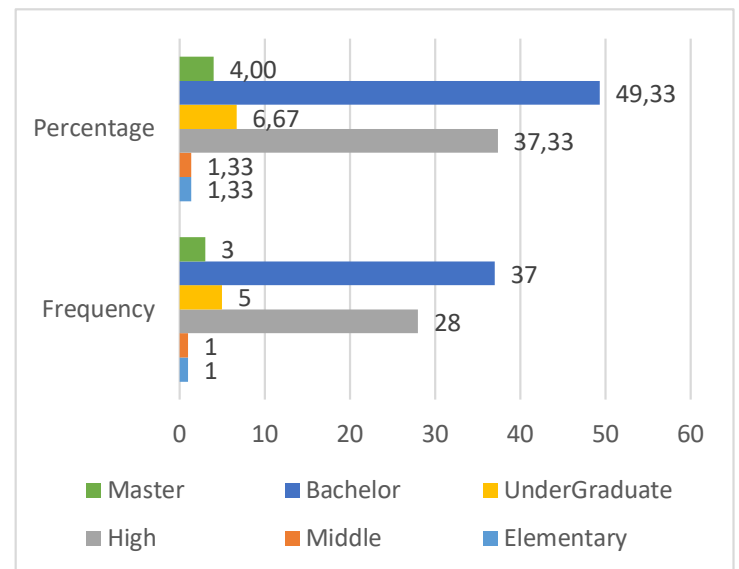


Figure 3. Respondents Education Level

c. Relationship Between Taxpayer Awareness and Taxpayer Compliance with Paying Taxes.

The relationship between taxpayer awareness and taxpayer compliance in paying Motor Vehicle Taxes is tested using the Spearman Correlation test. The results of the test on the relationship between taxpayer awareness and taxpayer compliance are as follows:

Table 3. Spearman Rank Correlation Test Results Relationship Between Taxpayer Awareness and Taxpayer Compliance

Correlations				
		Awareness		Compliance
Spearman's rho	Awareness	Correlation Coefficient	1.000	.730**
		Sig. (2-tailed)	.	.000
		N	75	75
	Compliance	Correlation Coefficient	.730**	1.000
		Sig. (2-tailed)	.000	.
		N	75	75

Based on the results of the correlation test in table 3, it is known that the correlation value or the relationship between taxpayer awareness of the importance of paying taxes with taxpayer compliance paying PKB is 0.73. This value means that the relationship between the two variables is strong. There is a significant relationship between taxpayers' awareness of paying tax compliance, as evidenced by the number of respondents who realize the importance of taxes in building regional infrastructure and are a form of contribution in helping to increase regional income. The results of this study are in accordance with the study conducted by Siregar (2017) which states that the taxpayer awareness variable affects taxpayer compliance indicated by the value of $t(2.808) > t$ table (1.984).

d. The Relationship Between Ease of Payment and Taxpayer Compliance with Paying Taxes

The results of the test of the relationship between the ease of payment and the compliance of taxpayers in paying PKB using the Spearman rank correlation test are as follows:

Table 4. Spearman Rank Correlation Test Results Relationship Between Ease of Payment and Taxpayer Compliance

Correlations				
		Easy Payment	Compliance	
Spearman's rho	Easy Payment	Correlation Coefficient	1.000	.557**
		Sig. (2-tailed)	.	.000
		N	75	75
	Compliance	Correlation Coefficient	.557**	1.000
		Sig. (2-tailed)	.000	.
		N	75	75

The relationship between the ease of paying taxes with the compliance of taxpayers paying PKB is shown in the results of the Spearman Rank Correlation test in table 4. The test results show that the correlation value at the 95% significance level is 0.557. This value indicates that there is a strong relationship between the ease of paying taxes with taxpayer compliance in paying PKB. The ease of PKB payments in Klaten District is proven by the existence of payments other than coming to the Samsat Office directly, the existence of mobile car services, and payments using the e-Samsat application. With the ease of payment, the Klaten District community can pay PKB in a flexible time. The results of the research are in accordance with a study conducted by Wardani and Juliansya (2018) which states that the ease of payment of Motor Vehicle Tax (PKB) through e-Samsat has a direct effect on motor vehicle taxpayer compliance at the DIY Regional Samsat Office.

e. The Relationship Between the Quality of Tax Payment Service and Taxpayer Compliance with Paying Taxes

The relationship between the quality of tax payment services and taxpayer compliance in paying Motor Vehicle Taxes is tested using the Spearman Correlation test. The results of the test on the relationship between the quality of tax payment services and taxpayer compliance are as follows:

Table 5. Spearman Rank Correlation Test Results Relationship Between Tax Payment Service Quality and Taxpayer Compliance

Correlations				
		Quality	Compliance	
Spearman's rho	Quality	Correlation Coefficient	1.000	.479**
		Sig. (2-tailed)	.	.000
		N	75	75
	Compliance	Correlation Coefficient	.479**	1.000
		Sig. (2-tailed)	.000	.
		N	75	75

Based on the results of the correlation test in Table 3, it is known that the correlation value or the relationship between the quality of tax services and the compliance of taxpayers to pay PKB is 0.479. This value means that the relationship between the two variables is strong enough. The result of service quality differs from the variable of taxpayer awareness and ease of payment, because the value is lower. This can be due to the most important factors in motor vehicle tax payment compliance are ease of payment and awareness of taxpayers. The results of this study are consistent with research conducted by Sari and Susanti (2013) which examined the factors that affect taxpayer compliance in paying Motor Vehicle Tax (PKB) at the Seluma Regency Provincial Revenue Service Unit (UPPP). Indicating the order of variables that affect taxpayer compliance are taxpayer awareness, service quality, education level, and income level.

IV. CONCLUSION

Based on the results of the research that has been done, it can be concluded that:

- The results of reliability and validity tests on 11 questions or items produce valid and consistent values, so that the 11 questions in the questionnaire can be tested to determine the relationship between variables.
- The correlation value or the relationship between taxpayer awareness of the importance of paying taxes with taxpayer compliance in paying PKB is 0.730. This value means that the relationship between the two variables is strong.
- The relationship between the ease of paying taxes and compliance with taxpayers in paying PKB results in a correlation value of 0.557, which means that the two variables have a strong relationship.
- The correlation value or the relationship between the quality of tax services and the compliance of taxpayers in paying PKB is 0.479. This value means that the relationship between the two variables is strong enough.

REFERENCES

- [1] Central Agency on Statistics, Statistic of Indonesia, Government of Indonesia, 2021.
- [2] Sugiyono, Quantitative Research Methods, Qualitative, and R & D, Alfabeta CV, Bandung, 2017.
- [3] Hartono. J, Business Research Methodology, BPFE, Yogyakarta, 2007.
- [4] Priyatno. D, Independent Learning SPSS, Media Kom, Yogyakarta, 2009.
- [5] Sari R.A.V.Y, "Factors Affecting Taxpayer Compliance In Paying Motor Vehicle Taxes (Cla) In The Provincial Revenue Service Unit (Uppp) Seluma District," Review of Ekombis, Vol 13, 2013, pp. 63-78.
- [6] Siregar. DL, "The Effect Of Taxpayer Awareness And Tax Sanctions To Personal Taxpayable Compliance
- [7] In The Pratama Tax Service Office Batam," Journal of Accounting and Management Innovation, Vol. 1 Nu.2, July 2017, pp. 119-128.
- [8] Wardani D, Juliansya. F, The effect of the E-Samsat Program on motor vehicle taxpayer compliance with service quality satisfaction as an intervening variable (case study of the Special Region of Yogyakarta)". Akmenika Journal of Accounting & Management, Vol.15 number 2, 2018