

PalArch's Journal of Archaeology of Egypt / Egyptology

THE INFLUENCE OF COVID-19 PANDEMIC IN E-SAMSAT SERVICE (SAMBARA) AND THE TAXPAYER AWARENESS TO THE VEHICLE TAXPAYER COMPLIANCE (CASE STUDY AT CIMAHI CITY) PERIOD OF JANUARY - JUNE 2020

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Muhamad Bulan Rubiansah, Radzmi Damayanti, Meysa Alfhat, Muhammad Faiz An Nabil, Sendi Gusnandar Arnan. The Influence Of Covid-19 Pandemic In E-Samsat Service (Sambara) And The Taxpayer Awareness To The Vehicle Taxpayer Compliance (Case Study At Cimahi City) Period Of January - June 2020-- Palarch's Journal Of Archaeology Of Egypt/Egyptology 17(4), 2952-2958. ISSN 1567-214x

Keywords: Taxpayer Compliance, Taxpayer Awareness, online tax services

ABSTRACT

This study aims to determine the effect of Taxpayer Awareness and online tax services (e-samsat-SAMBARA) on Motor Vehicle Taxpayer Compliance in the regional revenue agency of Cimahi City. The population in this study is a motor vehicle taxpayer as many as 16,947 taxpayers. The sample in this study was 125 taxpayers with a simple random sampling technique. With the method of taking data using questionnaires. The questionnaire was tested for validity and reliability, the data analysis technique in this study used the classic assumption test, multiple regression analysis, coefficient of determination analysis and hypothesis testing. The results of this study indicate that the e-Samsat service in the covid pandemic 19 and Taxpayer Awareness Influence the Compliance of Motor Vehicle Taxpayers.

Keywords: Taxpayer Compliance, Taxpayer Awareness, online tax services

INTRODUCTION

The situation of almost all the countries around the world including in Indonesia are being affected by an outbreak that causes economic growth to weaken. As one of the

effects of the COVID-19 pandemic is deeply felt in various fields, an example in the field is the motor vehicle taxation. The area is affected by the outbreak, one of which is in the province of West Java. According to the Head of the Regional Revenue Agency of West Java Hening Widiatmoko, says that the achievement of the West Java original revenue sector (PAD) is expected to decrease in the impact of the corona virus spread, then Hening confirms the daily income from the Motor Vehicle Tax (PKB) sector is certainly affected, this is affected because of the reduce of service hours, and temporary closing of Samsat and Gendong outlets.

In responding the decline in tax realization, BAPENDA has actually provided the service that is introduced to accommodate the tax payment process without having to come to the office through the use of e-samsat, which is an application-based online service (SAMBARA). SAMBARA is an electronic-based application made by West Java BAPENDA that functions to check motor vehicle tax in the West Java Region. The application can give this study the information of motor vehicle tax both two-wheeled and four-wheeled in West Java online (BAPENDA, 2019). According to Wardani and Juliansya (2018), The online-based service innovation is affected positively to increase tax compliance itself.

In the implementation of online service application issued by BAPENDA, it seems that the community has been able to follow well, this can be seen by an increase in the amount of tax revenue through online and local payments in place, especially during a pandemic like this. Thus, Taxpayer compliance is quite high as it is accompanied by the amount of Motor Vehicle Tax revenue which is directly proportional to taxpayer compliance. Therefore, the researchers are interested in analyzing how the influence of awareness and Online Services on Taxpayer Compliance during the Covid-19 pandemic.

Based on the above background, the authors are interested in doing research on "The Influence of Covid-19 Pandemic in E-Samsat Services (SAMBARA) and Taxpayer Awareness on Vehicle Taxpayer Compliance (Case Study at Cimahi City) Period January - June 2020."

LITERATURE REVIEW

Tax

According to law No.28 of 2007 about General Provisions and Tax Procedures Article 1 paragraph (1) is: "Mandatory contributions to the State owed by individuals or entities that are forcing based on the law by not getting direct compensation and used for the purposes of the State for the greatest prosperity of the people."

According to Djajadiningrat in Diana Sari (2017: 35) tax is an obligation to surrender a portion of the State's assets due to a situation, event and act that gives a certain position. The levy is not a punishment, but according to the regulations established by the government and can enforced. For this reason, there is no direct return from the state, for example to maintain public welfare. "

Online Service (e-SAMSAT - SAMBARA)

Sambara is an electronic-based application made by West Java BAPENDA which functions to check the tax liability of two-wheeled and four-wheeled motor vehicles in West Java online in the West Java Region (BAPENDA, 2019). Meanwhile, Service

quality can be interpreted as a comparison between the service perceived by consumers and the quality of service expected by consumers (Sapriadi, 2013).

Taxpayer Awareness

According to Muliari (2011) Tax Awareness is a condition where a person knows, recognizes, respects and obeys the applicable tax provisions and has the sincerity and desire to fulfill his tax obligations. Meanwhile, Awareness of fulfilling tax obligations do not only depend on technical issues concerning the method of collection, tax rates, technical inspection, investigation, application of sanctions as an embodiment of the implementation of the provisions of tax legislation, and services to taxpayers as the donor of the state (Siti Kurnia Rahayu, 2010). In addition it also depends on the willingness of the Taxpayer for what is extended in the Taxpayer will comply with the provisions of the legislation.

Taxpayer Compliance

Taxpayer compliance according to Norman D. Nowak in Siti Kurnia Rahayu (2010), as an act of compliance and awareness of tax obligations in situations:

1. Taxpayers try to understand all the provisions of the tax laws and regulations.
2. Fill in the tax form as clearly and completely.
3. Calculating the amount of tax owed with accurately and correctly.
4. Paying the tax owed in a timely manner.

Framework of Theoretical and Hypotheses

Relationship of e-samsat Service to vehicle Taxpayer Compliance

The best quality of service received by taxpayers from tax officials will make taxpayers tend to be obedient to pay their tax obligations. Providing quality services to taxpayers will make taxpayers comfortable in paying taxes and increasing their compliance in paying taxes.

According to Jatmiko (2006), the tax authorities who are responsible and empowering human resources are needed to improve taxpayer compliance. Fiskus is expected that have competence in the sense of having expertise (knowledge), knowledge (knowledge), and experience (experience) in terms of tax policy, tax administration and tax legislation. In addition, the tax authorities must keep high motivation as public servants.

In contrast to Zulaikhah (2013) states that service quality had a positive effect but did not supports. Quality of service was an external cause because of it was come from outside the taxpayer or as a result of coercive situations. Perception of taxpayers were regarding the quality of service of the tax apparatus will affect the assessment of each taxpayer to behave obediently in carrying out tax obligations.

Service quality can be measured by the ability to provide satisfactory services, can provide services with responses, abilities, politeness, and trustworthy attitudes possessed by the tax authorities. If the perceived quality is the same or exceeds the quality of service expected, then the service says to be quality and satisfying.

H1: e-Samsat service during the Covid 19 Pandemic Period affected the Compliance of Motor Vehicle Taxpayers.

The Relationship of Taxpayer Awareness to Vehicle Taxpayer Compliance

Characteristics of taxpayers are reflected by cultural, social and economic conditions will shape the behavior of taxpayers which is reflected in their level of awareness in paying taxes. Then, the self-assessment system is put in place to provide maximum confidence for the community in order to increase public awareness and participation in depositing taxes. Consequently, the public must really know the procedures for calculating taxes and everything related to tax compliance regulations (Siti Kurnia Rahayu, 2010).

Voluntary and taxpayers awareness are very difficult to realize it, if there is no phrase that can be forced or forced in the tax definition. Starting with this phrase, it shows that paying taxes is not merely a voluntary act or because of an awareness. This phrase provides an understanding and understanding that the community is required to carry out state obligations by paying taxes voluntarily and mindfully as the actualization of the national economy (Susanto, 2012).

H2: Taxpayer awareness affects the Compliance of Motor Vehicle Taxpayers.

The Relationship between Taxpayer Awareness and Modernization of Administrative Systems to Taxpayer Compliance

In a previous study conducted by Kombongkila (2017) shows that the variable of taxpayer awareness significantly is influenced the increase in motor vehicle taxpayer compliance, by 16.2% and the remaining 83.8% is influenced by other variables not examined in the study. This indicates that taxpayer compliance will tend to increase along with the increase in taxpayer awareness in fulfilling tax obligations.

Meanwhile, according to Saragih, Hendrawan, et al (2019) mention that e-Samsat Services are influenced the ease of administration of Motorized Vehicle Tax collection, so that it helps to increase the tax revenue. In other words, the Taxpayer Compliance indicator will tend to increase because of the online services also makes it easier for taxpayers to fulfill their tax obligations. Besides that, Motor Vehicle Tax Revenues are increased because the efficiency of e-Samsat use has beneficial for people who are busy working even though these e-Samsat is still 0.9% or about 27,000 Taxpayers from the total Motor Vehicle Taxpayers in Province of Bali. Constraints faced by the use of e-Samsat includes: (1) not fully implemented to e-Samsat full online yet, (2) the lack of socialization of the use of e-Samsat to Taxpayers (3) The dominance of the public that use formal or informal intermediary services in pay taxes. Somewhat, the use of e-Samsat is slowly - it will help the community in paying the tax because of pandemic like this, the use of e-samsat should be increased.

H3: E-Samsat service during the 19th pandemic period and Taxpayer Awareness Influenced the Compliance of Motor Vehicle Taxpayers.

RESEARCH APPROACH

The approach of research used Descriptive Approach Analysis. This study used survey method by using questionnaires on knowledge and understanding of taxpayer awareness, e-service tax, the taxpayer compliance that were distributed to all of participants or respondents as taxes compulsory. The population in this study was 16,947 Individual Taxpayers. The sample used Simple Random Sampling, with 125 samples.

Operation Variable

Variable Dependent in this research was vehicle Taxpayers Compliance and Variable Independent in this research was e-Samsat service and Taxpayers Awareness.

FINDINGS AND ANALYSIS

The results for the MRA were presented in the following table 1:

Table 1

Model	Coefficients ^a												
	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	95,0% Confidence Interval for B		Correlations			Collinearity Statistics		
	B	Std. Error	Beta			Lower Bound	Upper Bound	Zero-order	Partial	Part	Tolerance	VIF	
1	(Constant)	-.254	.182										
	Taxpayer awareness	.154	.056	.149	2,766	.007	.044	.264	.494	.243	.133	.799	1,252
	Online Service Tax	.701	.049	.770	14,292	.000	.604	.798	.836	.791	.688	.799	1,252

a. Dependent Variable: Taxpayer compliance

Source : SPSS V.20

The table 1 described the results of the MRA between e-Samsat service and Taxpayers Awareness to the vehicle taxpayers compliance. Based on the table, the information is obtained that the constant value (a) The obtain is equal to -0.254 with a regression coefficient (β) of 0.701 X1 and 0.154 X2, and ε of 0.182 then the resulting regression was as follows:

$$Y = -0.254 + 0.701 X_1 + 0.154 X_2 + 0,182$$

Based on table 1 the partial hypothesis testing results were as follows:

1. The results t test (partial) in MRA model, the significance value of the e-Samsat service variable is obtained by 0.000 < 0.05 (significant level of research significance). It showed that H1 is accepted, meaning that partially e-Samsat service during the Covid 19 Pandemic Period affected the Compliance of Motor Vehicle Taxpayers.
2. The results t test (partial) in MRA model showed the significance value of Taxpayers Awareness variable is 0,007 < 0.05 (significant level of research significance). It showed that H1 is accepted, meaning that partially Taxpayer awareness affects the Compliance of Motor Vehicle Taxpayers.

Tabel 2

Model	Model Summary ^b									
	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics					Durbin-Watson
					R Square Change	F Change	df1	df2	Sig. F Change	
1	.847 ^a	.717	.713	.378	.717	154,846	2	122	.000	1,751

a. Predictors: (Constant), Online Service Tax, Taxpayer awareness

b. Dependent Variable: Taxpayer compliance

Source : SPSS V 20

From table 2, the calculated f value of 154,846 is obtained. The significance value of F change is 0,000 <0.05 (significant level of research significance) according to the criteria that H0 is rejected and H1 is accepted, meaning that simultaneously E-Samsat service during the 19th pandemic period and Taxpayer Awareness Influenced the Compliance of Motor Vehicle Taxpayers.

Discussion

There are four indicators of taxpayer awareness, namely awareness of the tax function, awareness of paying taxes is not coercion, awareness of benefits paid, and awareness that taxes are regulated by law. Based on the results of the study, all four indicators have a very good average score.

Based on the results of partial tests or t tests and multiple regression analysis, awareness of taxpayers affects the compliance of vehicle taxpayers in Cimahi. In this study showed that the awareness of paying taxes when a pandemic can increase taxpayer compliance.

The Partial test results or t test, it can be concluded that online tax services affect motor vehicle taxpayers compliance and based on the results of multiple regression tests show that every increase in the value of one tax service unit affects motor vehicle taxpayers compliance by 15.4%.

Online tax services have a positive impact on taxpayers, other than that administrative services can be done quickly and the delivery of information to taxpayers is clearer and easier so that taxpayers do not experience difficulties in making tax payments.

These results to indicate that the online tax services have affected motor vehicle taxpayers 'compliance, so as to increase taxpayers' compliance in paying taxes.

CONCLUSIONS

1. The e-Samsat service during Covid-19 Pandemic is affected to the compliance of motor vehicle taxpayers at the Samsat office in the Cimahi city.
2. The Taxpayers Awareness is affected to the compliance of Motor Vehicle Taxpayers at the Samsat office in the Cimahi city.
3. The E-Samsat service during Covid-19 Pandemic and Taxpayer Awareness is influenced to the Compliance of Motor Vehicle Taxpayers at the Samsat office in Cimahi city.

Suggestion

City governments should continue to improve tax services online, because during the pandemics, people tend to be obedient in paying taxes.

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