

FACTORS AFFECTING THE COMPLIANCE OF MOTOR VEHICLE TAXPAYERS IN MEDAN CITY

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ABSTRACT

This research is to determine the factors that influence taxpayer compliance in paying taxes. The variables are the tax whitening program, mobile Samsat service, drive thru Samsat service, and e-Samsat program as independent variables and taxpayer compliance as the dependent variable. The population in this study were all taxpayers registered with SAMSAT Medan City, totaling 2,724,585 motorized vehicles with a sample of 100 people. This research uses a questionnaire as a research instrument, prepared using a Likert scale and then analyzed using a multiple regression process with SPSS. The results obtained are that the tax whitening program and mobile Samsat services have no effect on taxpayer compliance. Meanwhile, the Samsat drive thru and e-Samsat programs have a significant positive effect on taxpayer compliance. This research is expected to increase insight and enrich knowledge about the factors that influence taxpayer compliance. It is also hoped that the results of this research can be used by the tax office as consideration in formulating tax policies that focus on increasing taxpayer compliance.

KEYWORDS Compliance, Tax Whitening, Mobile Samsat, Drive Thru Samsat, E-Samsat



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INTRODUCTION

The tax system in Indonesia is divided into two, namely central taxes and regional taxes. Central taxes are used to finance central government programs such as education, health, infrastructure, and security. Meanwhile, regional taxes are used to finance local government programs such as regional development, public services, and community empowerment. The types of regional taxes are regulated in Law No. 28 of 2009 concerning Regional Taxes and Regional Levies. For example, the United Nations, PKB, Restaurant Tax, and Entertainment Tax. Funds

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from regional taxes are used for regional purposes and as much as possible for the prosperity of the people (Siregar & Kusmilawaty, 2022).

Based on Law No. 28 of 2007 concerning General Provisions and Taxation Methods that, "Taxes are mandatory contributions to the state that are owed by individuals or entities that are coercive based on the Law, by not getting direct rewards and used for state purposes for the greatest possible prosperity of the people". Regional taxes are the transfer of wealth from the community to the state treasury to support routine expenditure and public investment (Hutabarat & Nasution, 2022). It is also a levy managed by local governments in accordance with regulations to support their household needs. In other words, regional taxes are levies managed by regions to finance local development (Faaz et al., 2020).

The role of taxes in the State Budget is increasingly significant, as evidenced by the increase in its contribution every year. This shows that taxes are becoming the main source of state funding that is increasingly important (Maghfira et al., 2024). Realizing this, the Directorate General of Taxes continues to improve and make various efforts to increase tax revenue.

Taxes have an important role in the development of the country. Through taxes, the government can finance various essential services for the community, such as education, healthcare, and road infrastructure. Taxes also play a role in reducing wealth inequality, controlling inflation, regulating business cycles, and encouraging innovation. PKB or Motor Vehicle Tax is one of the types of taxes collected by the local government (Mayanti & AMP; Mullani, 2020).

Payment of Motor Vehicle Tax (PKB) is carried out through the Regional Revenue Office (Dispenda), in collaboration with the National Police of the Republic of Indonesia (Polri) and Asuransi Jasa Raharja in the SAMSAT (One-Stop Manunggal Administration System) container. PKB payments can be made online or offline. (Susilawati & budiarta, 2013)

From year to year, the domestic motor vehicle production figure has increased continuously and this means that the number of motor vehicle ownership is also increasing. (Bintary, 2020). Medan, the third-largest metropolis in Indonesia, shows rapid growth in motor vehicle ownership. Both private vehicles, official vehicles, public transportation, and heavy equipment, the number continues to increase every year. In fact, it is not uncommon for people to have more than one private vehicle. This phenomenon reflects the high level of consumption of the people of Medan towards motor vehicles (Astari, 2022). The increase in the number of motor vehicle ownership has an impact on increasing revenue in the Motor Vehicle Tax (PKB) sector.

Based on the research taken by the author from 2020 to 2023, there is a phenomenon, as seen in table 1. This is related to Motor Vehicle Tax (PKB) revenue data at the North Medan SAMSAT UPT.

Table 1. Motor Vehicle Tax Revenue at UPT SAMSAT North Medan in 2020-2023

Year	PKB Admissions
2020	1.027.643.719.890
2021	1.131.646.760.992

2022	1.125.690.949.578
2023	1.003.451.203.058

Based on table 1, it can be seen that Motor Vehicle Tax (PKB) revenue at UPT SAMSAT Medan Utara shows a downward trend from 2020 to 2023. Although there is a slight increase in 2021, this downward trend is quite significant, especially when compared to the growth in the number of motor vehicles that continues to increase every year. From table 1, it can be seen that the level of compliance of taxpayers in carrying out their obligations to pay motor vehicle taxes in Medan City is still low.

When taxpayers consciously and voluntarily comply with all of their tax obligations, such as registering with the government, filing returns on time, and accurately determining their tax obligations and paying the amount owed, they are considered compliant (Lubis et al., 2023). Taxpayer compliance supports the increase in local revenue (Aswati et al., 2018). In an effort to increase the compliance of Motor Vehicle (PKB) taxpayers, the Indonesia government has issued a motor vehicle tax whitening program, mobile Samsat service, Samsat service drive thru and programs e-Samsat.

The City of Medan has completed the implementation of the Motor Vehicle Tax Whitening which started from May 29 to September 30, 2023 and then extended until the end of December 2023. It is hoped that the incentive program can provide relief to the community in the form of the elimination of Motor Vehicle Tax (PKB) fines, SWDKLLJ fines, motor vehicle name return duty in year II, and principal arrears of PKB in year III. Research conducted by Yudana (2023) stated that Tax Whitening has a positive and significant effect on the compliance of motor vehicle taxpayers. This is supported by research by Purnaman, Hadisanto, & Pitriani (2023) shows that the tax whitening program has an effect on the compliance of motor vehicle taxpayers because it provides an opportunity to repay arrears without fines and ease the tax burden. However, it is different from the research of Sasana, Indrawan, & Hermawan (2021) stated that the tax whitening program has no positive effect on the compliance of motor vehicle taxpayers.

The Government of Indonesia, in addition to organizing a tax whitening program, has also made various innovations in the motor vehicle tax payment system. In the past, tax payments could only be made at the SAMSAT office. Currently, there are more diverse payment methods to choose from, such as Samsat mobile and Samsat drive thru or can also be done online through e-Samsat.

Samsat mobile is a service that makes it easier for people in Medan City who live far from the SAMSAT Office to ratify STNK, PKB and SWDKLLI payments. This service uses special vehicles that move from one place to another. The mobile SAMSAT service program is still active in Medan City and provides solutions for people who want to complete their tax obligations without having to travel long distances to the SAMSAT Office. Research conducted by Purnaman, Hadisanto, & Pitriani (Purnaman et al., 2023) shows that the mobile Samsat has an effect on the compliance of motor vehicle taxpayers, but is contrary to the research conducted (Maulana and Septiani, 2022) said that the mobile Samsat service has no effect on the compliance of motor vehicle taxpayers.

Another innovation launched by the Medan city government is SAMSAT Drive Thru. This service allows for tax payments without getting off the vehicle, thus saving time and increasing convenience. People do not need to queue at the counter, so it is more efficient and satisfying. This convenience and comfort is expected to increase taxpayer compliance in paying motor vehicle taxes. Damayanti Research (2022) shows that Samsat Drive Thru has a positive and significant influence on taxpayer compliance. However, the research of Aditya, Mahaputra, & Sudiartana (2021) shows different results, namely Samsat Drive Thru have a negative effect on the compliance of motor vehicle taxpayers.

E-Samsat or Electronic Samsat System is a service provided by Samsat to make it easier for taxpayers to pay motor vehicle taxes. This service allows tax payments to be made electronically through designated ATMs or other online payment methods. Main objectives e-Samsat is to increase taxpayer compliance and minimize the practice of tax arrears. With e-Samsat, Taxpayers no longer need to spend time and energy queuing at Samsat offices. Tax payments can be made easily and conveniently anywhere and anytime. Research Aditya (Aditya et al., 2021) indicates that the application of e-Samsat has a positive effect on the compliance of motor vehicle taxpayers. However, it is different in Susanti's research (2018) which shows that e-Samsat has no effect on the compliance of motor vehicle taxpayers.

This study refers to research conducted by (Afidah & Setiawati, 2022) that has tested the service variable drive thru, mobile samsat, and e-Samsat on the compliance of motor vehicle taxpayers. However, the relief provided by tax whitening is also one of the factors in increasing taxpayer compliance in paying motor vehicle taxes in Medan City. Therefore Novelty in this study, the author added tax bleaching variables to the compliance of motor vehicle taxpayers.

Based on the description above, the compliance of motor vehicle taxpayers is an important object of research. This is evidenced by the many studies that examine motor vehicle tax compliance with various factors and produce varied findings. Therefore, the study aims to test and prove the influence of tax whitening programs, mobile Samsat services and Samsat drive thru, as well as the e-Samsat program on the compliance of motor vehicle taxpayers.

RESEARCH METHOD

This study uses a quantitative method with primary data. This research was conducted in the city of Medan. The population in this study is the total number of taxpayers in Medan City which amounts to 2,724,585 units of motor vehicles (in 2022). Sampling of research was carried out by purposive sampling method with criteria Specifically, having paid taxes during the tax whitening program, and having paid taxes using the mobile Samsat Tax Service, Samsat *drive thru* Or *e-samsat*. To determine the number of samples to be used, the researcher used the following Slovin formula:

$$n = \frac{N}{(1+Ne^2)} \quad (1)$$

Information:

n = number of sample members

N = number of population members

E = percentage of tolerance for sampling error accuracy; e= 0.1 (10%)
 Based on this formula, the calculation of the sample in this study is as follows:

$$n = = 99.99 \text{ rounded to } 100 \frac{2.724.585}{(1+2.724.585 (0,1)^2)}$$

Therefore, the number of samples used was 100 respondents.

In collecting data, the author created and distributed a questionnaire to respondents of motor vehicle taxpayers online using *Google Form* to make it easier and faster to conduct sampling using a likert scale of 1-5 points.

The data analysis used to process the data in this study is by testing the quality of the data with validity tests and reliability tests, then classical assumption tests with normality tests, multicollinearity tests, heteroscedasticity tests, and autocorrelation tests, then multiple regression analysis tests, and finally hypothesis tests using the determination coefficient test (R²), F test (simultaneous), and t test (partial) with the help of SPSS.

RESULT AND DISCUSSION

The researcher distributed 100 questionnaires online through google forms with special criteria, namely having paid taxes during the tax whitening program, and having paid taxes using the mobile samsat tax service, samsat *drive thru*, or e-samsat. Male respondents were 44 people (44%) while female respondents were 56 people (56%). Before conducting a test on a sample taken as many as 100 samples, this study conducted a pretest on 30 other respondents to test the quality of the data using validity tests and reliability tests.

Validity Test

Validity testing is a process to assess the extent to which the measuring tools used in research are able to measure what should be measured (Sugiyono, in Rosita, Hidayat, & Yuliani, 2021). The research instrument is declared valid if the calculation > the table.

Table 2. Validity Test Results

Variable	Question	rcalculate	rtablel	Information
Tax Whitening Program	1	0,499	0,361	Valid
	2	0,392	0,361	Valid
	3	0,395	0,361	Valid
	4	0,475	0,361	Valid
	5	0,378	0,361	Valid
Mobile Samsat Service	1	0,682	0,361	Valid
	2	0,786	0,361	Valid
	3	0,623	0,361	Valid
	4	0,803	0,361	Valid
	5	0,687	0,361	Valid
Samsat Drive Thru Service	1	0,738	0,361	Valid

	2	0,629	0,361	Valid
	3	0,810	0,361	Valid
	4	0,807	0,361	Valid
	5	0,748	0,361	Valid
<i>Program E-Samsat</i>	1	0,471	0,361	Valid
	2	0,569	0,361	Valid
	3	0,700	0,361	Valid
	4	0,626	0,361	Valid
	5	0,730	0,361	Valid
<i>Taxpayer Compliance</i>	1	0,826	0,361	Valid
	2	0,906	0,361	Valid
	3	0,758	0,361	Valid
	4	0,792	0,361	Valid
	5	0,768	0,361	Valid

Source: Data processed, 2024

The rtable value was obtained by looking at the statistical r-value distribution table at the significance level of 5% and the number of samples (N) 30. The results of the validity test show that the calculation for each question in each variable is greater than the table 0.361. This indicates that all questions in each variable are valid and usable.

Reliability Test

According to Budiastuti & Bandur (Budiastuti & Bandur, 2018), reliability can be defined as the regularity or consistency of a measuring tool in measuring a variable. Reliability test with Crombach's Alpa (α), a variable is said to be reliable if the value of Crombach's Alpa > 0.6 .

Table 3. Reliability Test Results

Variable	Crombach's Alpa	Condition	Information
Tax Whitening Program	0,824	$> 0,6$	Reliable
Mobile Samsat Service	0,866	$> 0,6$	Reliable
<i>Samsat Drive Thru Service</i>	0,925	$> 0,6$	Reliable
<i>Program E-Samsat</i>	0,933	$> 0,6$	Reliable
<i>Taxpayer Compliance</i>	0,932	$> 0,6$	Reliable

Source: Data processed, 2024

Table 3 shows that the value of Crombach's Alpa for each variable is greater than 0.8, so it can be concluded that this research instrument is reliable and can be used to measure the variables in this study precisely.

Classical Assumption Test

Normality Test

According to Imam Ghozali (2011) The regression model is said to be normally distributed if the plotting data (points) depicting the actual data follows a diagonal line.

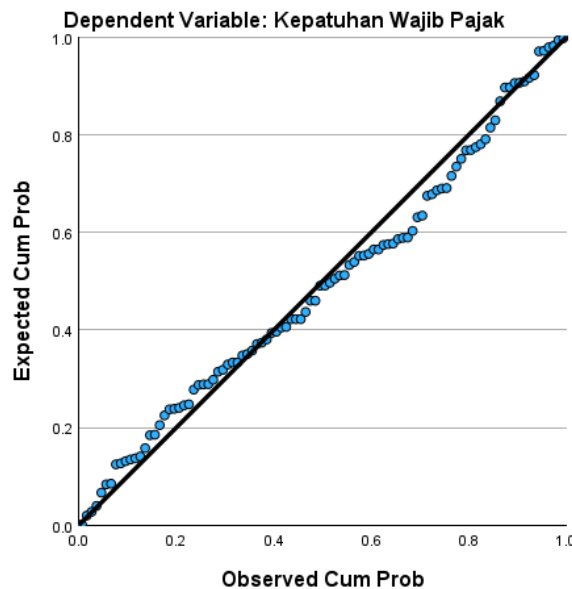


Figure 1. Normal P-P Plot of Regression Standardized Residual

Based on figure 1, the data points are spread around and follow the direction of the diagonal line. So it can be concluded that the data is distributed normally.

Multicollinearity Test

Multicollinearity is a state in which there is a perfect linear relationship or close to between independent variables in a regression model (Mardiatmo, 2020). According to Imam Ghozali (Ghozali, 2011), no symptoms of multicollinearity occur, if the Tolerance value > 0.100 and the VIF value < 10.00 .

Table 4. Multicollinearity Test Results

<i>Coefficients</i>					
Variable	Tolerance	Condition	VIF	Condition	Information
Tax Whitening Program	0,360	> 0.1	2.777	< 10	No multicollinearity
Mobile Samsat Service	0,350	> 0.1	2.859	< 10	No multicollinearity
Samsat Drive Thru Service	0,346	> 0.1	2.887	< 10	No multicollinearity
Program E-Samsat	0,453	$> 0,1$	2.208	< 10	No multicollinearity

Source: Data processed, 2024

Based on the data of table 4, each variable has a tolerance greater than 0.1 and VIF is less than 10, so it can be concluded that each variable is free of multicollinearity.

Heteroscedaity Test

Heteroscedasticity is a condition in which the residual variants in the regression model are not the same for all observations. This means that the residual distribution is not constant, and there is a greater concentration of residual at certain values (Mardiatmo, 2020).

Table 5. Heteroscedaity Test Results

<i>Coefficients</i>			
Variable	Mr	Condition	Information
Tax Whitening Program	0,137	> 0.05	No heteroscedasticity
Mobile Samsat Service	0,092	> 0.05	No heteroscedasticity
Samsat <i>Drive Thru Service</i>	0,537	> 0.05	No heteroscedasticity
Program <i>E-Samsat</i>	0,092	> 0.05	No heteroscedasticity

Source: Data processed, 2024

This study uses the glacier test in its testing, by regressing independent variables to the residual absolute value. If the significance value of the regression results between the independent variable and the absolute residual > 0.05, then heteroscedasticity does not occur. Based on table 5, each variable shows a significance value greater than 0.05. It can then be concluded that each variable is free from heteroscedasticity.

Autocorrelation Test

Autocorrelation is a condition in which there is a correlation between a residual in a certain period of time (t) and a residual in the previous period (t-1) in a regression model. A good regression model is one that has no autocorrelation. Autocorrelation tests can be performed with Durbin Watson (DW) testing. The test results are declared free of autocorrelation if the Durbin Watson value is greater than Du and less than the value of 4 – Du.

Table 6. Autocorrelation Test Results

<i>Model Summary</i>		
Durbin Watson	Condition	Information
1,939	From < Durbin Watson < 4 – From 1,758 < 1,939 < 2,242	No autocorrelation

Source: Data processed, 2024

Based on table 6, the Du value of 1.758 was obtained by looking at the distribution table of Watson's durbin value at a significance level of 5% with the number of independent variables (k) 4 and the number of samples (N) 100. Thus, a Du value of 1,758 was obtained. Meanwhile, Durbin Watson's value is 1.939.

Durbin Watson's value is between Du (1.758) and $4 - Du$ ($4 - 1.758 = 2.242$). Therefore, it can be concluded that there is no autocorrelation in this regression model.

Multiple Regressions Hypothesis Results
Model Regression

Table 7. Regression Model Analysis Results

<i>Coefficients</i>	
Variable	B
(Constant)	4,085
X1: Tax Whitening Program	-0,093
X2: Mobile Samsat Service	0,225
X3: Samsat <i>Drive Thru Service</i>	0,415
X4: Program <i>E-Samsat</i>	0,294

Source: Data processed, 2024

Here is the regression equation.

$$Y = 4,085 - 0,093X_1 + 0,225X_2 + 0,415X_3 + 0,294X_4 + e$$

The value of the constant (a) is 4.085, meaning that if the tax whitening program, mobile Samsat service, Samsat drive-thru service, and e-Samsat program are 0, then the taxpayer's compliance is positive at 4.085. The value of the regression coefficient b1 is negative 0.093, meaning that each tax whitening program increases by 1 can reduce taxpayer compliance by 0.093 if the value of other variables is fixed. The value of the regression coefficient b2 is positive at 0.225, meaning that each mobile Samsat service increases by 1 can increase taxpayer compliance by 0.225 if the value of other variables remains constant. The value of the regression coefficient b3 is positive 0.415, meaning that each Samsat drive thru service increases by 1 can increase taxpayer compliance by 0.415 if the value of other variables is fixed. The value of the regression coefficient b4 is positive 0.294, meaning that each e-Samsat program increases by 1 can increase taxpayer compliance by 0.294 if the value of other variables remains constant.

Coefficient of Determination

The determination coefficient test was carried out to measure the strength of the relationship between independent variables and dependent variables in the regression model (Ghozali, 2016). It can be interpreted that the higher the value Adjusted R Square, the stronger the influence of independent variables on dependent variables.

Table 8. Determination Coefficient Test Results (R2)

<i>Model Summary</i>				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.755	.571	.552	2.887

Source: Data processed, 2024

Based on table 8, the Adjusted R Square value is 0.552 or equivalent to 55.2%, which can be interpreted that the contribution of the influence of independent variables (tax whitening program, mobile Samsat service, Samsat drive thru service, and e-Samsat program) to the dependent variable (taxpayer compliance) is 55.2% while the rest (100% - 55.2% = 44.8%) is influenced by factors other than the independent variables studied in this study.

Test F (Simultaneous)

Significant decision-making on the F test according to Imam Ghozali (Ghozali, 2011), that is, if the significant value < 0.05 or F calculated > F table, it is declared significant and has a simultaneous effect.

Table 9. Test Result F

<i>ANOVA</i>		
Model		Mr.
1	Regression	25.613
	Residual	<.001
	Total	

Source: Data processed, 2024

Based on table 9, it can be concluded that the significant value is <0.001 < 0.05 which means that this can be said to be significant. The F value calculated based on the table above is 25,613, while the F value of the table is 2.46. Then F calculates greater than F table. This shows that Ha1 is accepted, which means that the tax whitening program, mobile Samsat service, Samsat drive-thru service, and e-Samsat program simultaneously affect the compliance of motor vehicle taxpayers.

Test t (partial)

According to Imam Ghozali (Ghozali, 2011), if the value of Sig. is <0.05 or if the value of tcount > ttable, it means that the independent variable (X) partially affects the dependent variable (Y)

Table 10. Test Results t

<i>Coefficients</i>		
Model		Mr
1	(Constant)	2.314
	Tax Whitening Program	-.753
	Mobile Samsat Service	1.715
	Samsat Drive Thru Service	3.145
	Program E-Samsat	2.852

Source: Data processed, 2024

Based on table 10, the results of testing the second to fifth hypothesis are obtained as follows:

- a. It is known that the value of Sig. for the influence of X1 on Y is $0.453 > 0.05$ and the tcal value is $-0.753 < \text{table } 1.988$, so it can be concluded that Ha2 is rejected which means that there is no influence of the Tax Whitening Program on Taxpayer Compliance.
- b. It is known that the Sig. value for the influence of X2 on Y is $0.90 > 0.05$ and the tcal value is $1.715 < \text{table } 1.988$, so it can be concluded that Ha3 is rejected which means that there is no influence of the Mobile Samsat Service on Taxpayer Compliance.
- c. It is known that the value of Sig. for the influence of X3 on Y is $0.002 < 0.05$ and the tcal value is $3.145 > \text{table } 1.988$, so it can be concluded that Ha4 is accepted, which means that there is a positive influence of the Samsat Drive Thru Service on Taxpayer Compliance.
- d. It is known that the value of Sig. for the influence of X4 on Y is $0.005 < 0.05$ and the tcal value is $2.852 > \text{table } 1.988$, so it can be concluded that Ha5 is accepted, which means that there is a positive influence of the E-Samsat Program on Taxpayer Compliance.

The Effect of the Tax Whitening Program on Taxpayer Compliance

The tax whitening program has no significant effect on the compliance of motor vehicle taxpayers (Ha2 was rejected). Even if there is or is not a tax whitening program, it will not affect taxpayer compliance. This shows that it is likely that due to the community's economy which is still depressed due to the Covid-19 pandemic, it has caused the inability of most taxpayers to pay motor vehicle tax, even just the basics, even though a fine whitening program is available. Then there is a negative stigma in the community related to the tax whitening program. The public may consider this program as an excuse to postpone tax payments, assuming that similar programs will be held again in the future.

This research is in line with previous research conducted by Saputra, Dewi, & Erant (2022) That tax whitening partially does not have a positive and significant effect on taxpayer compliance because the community's economy is experiencing a decline due to the Covid-19 outbreak. However, this research is not in line with the results of research conducted by Widajantie & Anwar (2020) which proves that the tax whitening program has a positive effect on taxpayer compliance.

The Effect of Mobile Samsat Service on Taxpayer Compliance

The mobile Samsat service has no significant effect on the compliance of motor vehicle taxpayers (Ha3 is rejected). The results of the study show that the mobile Samsat service does not have a significant influence on the compliance of motor vehicle taxpayers because the location of the mobile Samsat which is not evenly distributed and less strategic makes it difficult for the public to reach it. This is an obstacle for taxpayers, especially in a large area such as Medan City. The limited number of mobile Samsat units has caused the service capacity to not be maximized. Then the mobile Samsat only operates from Monday to Saturday (08.00 – 14.00 WIB) and does not operate on Sundays or holidays. This condition makes it difficult for people who work on that day to take advantage of the mobile Samsat service.

This research supports the results of previous research conducted by Irkham (2020). Irkham (Irkham, 2020) found that the uneven placement of mobile Samsat caused difficulties in access for people in remote areas, so it did not have a significant effect on the compliance of motor vehicle taxpayers. However, the findings of this study contradict the results of research conducted by Millennium and Mary. (2022) that the mobile Samsat service has a positive and significant effect on the compliance of motor vehicle taxpayers.

The Effect of Samsat *Drive Thru* Service on Taxpayer Compliance

The Samsat Drive Thru service has a positive effect on the compliance of motor vehicle taxpayers significantly (Ha4 accepted). This shows that the more Samsat drive-thru services are available, the higher the level of taxpayer compliance in paying for motor vehicles. The implementation of the Samsat drive thru system is an innovative breakthrough made by Samsat Medan to improve the quality of service and provide convenience for taxpayers in paying motor vehicle taxes. This system is present as a solution to the community's demands to increase the level of compliance in paying motor vehicle taxes. The tax payment process with this system is easy and practical, thus increasing the interest of taxpayers to continue using it. In addition, the Samsat drive thru system can save the time needed by taxpayers in taking care of tax payments, thereby increasing taxpayer satisfaction and loyalty.

The findings of this study are strengthened by the results of research conducted by (Khristiana & Pramesthi (2020) that the Samsat System drive thru have a positive and significant effect on the compliance of motor vehicle taxpayers. Likewise with research Rizal (Rizal, 2019) which found that there was a positive and significant influence between the Samsat system drive thru on the compliance of motor vehicle taxpayers.

The Effect of the *E-Samsat* Program on Taxpayer Compliance

Program E-Samsat has a positive effect on the compliance of motor vehicle taxpayers significantly (Ha5 accepted). This is due to the ease and convenience offered by the system e-Samsat in the process of paying taxes. Taxpayers do not need to fill out forms and queue to make their vehicle tax payments. Payments can be made through Bank Sumut (ATM or mobile banking), Indomaret, Alfamart, Alfamidi, Post Office, OVO, Gopay or Bibli.com (Parinduri et al., 2023). Various features provided by e-Samsat, such as real-time verification of vehicle data and tax payments, helps prevent illegal tax evasion.

This research is in line with the research conducted by The Month of September and September (Maulana & Septiani, 2022) that e-Samsat affects the compliance of Motor Vehicle taxpayers. With various conveniences provided by e-Samsat in paying its taxes and safe, comfortable and not needing to queue will increase the compliance of motor vehicle taxpayers. Likewise with the research conducted by Aditya et al. (Aditya et al., 2021) that e-Samsat has a positive effect on the level of compliance of motor vehicle taxpayers.

CONCLUSION

This research has several limitations that can be corrected by future researchers. One of the limitations is that this study only examines four independent variables that are estimated to affect the compliance of motor vehicle taxpayers in Medan City, namely the tax whitening program, mobile Samsat service, Samsat drive thru service, and e-Samsat program. Therefore, there is still the possibility that other factors also affect the compliance of motor vehicle taxpayers that have not been studied in this study. In addition, this study only involved 100 motor vehicle taxpayers registered in Medan City as respondents. This limited number of respondents may not be representative enough to describe the actual conditions on the ground. Based on the conclusions and limitations of this study, there are several suggestions that can be given for further research.

First, it is suggested that the next researcher add other variables that are suspected of affecting the compliance of motor vehicle taxpayers, such as tax understanding, tax socialization, tax sanctions, taxpayer awareness, tax rates, education levels, and income levels. The addition of these variables is expected to provide a more comprehensive picture of the factors that affect the compliance of motor vehicle taxpayers. Second, it is recommended for the next researcher to accompany the respondents in filling out the questionnaire. This is important because there are still many inconsistent responses from respondents, which may be caused by the lack of accuracy of respondents in answering each question in the questionnaire. With the assistance, it is hoped that respondents can be more thorough and provide more accurate answers. Thus, although this study has some limitations, the findings and suggestions provided can be a valuable basis for further research in the field of motor vehicle taxpayer compliance.

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