THE INFLUENCE OF THE TAX WAIVER PROGRAM AND THE QUALITY OF MOBILE SAMSAT SERVICES ON TAXPAYER COMPLIANCE IN PAYING MOTOR VEHICLE TAXES (Case Study at SAMSAT Pajajaran I Office, Bandung City)

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ARTICLEINFO	ABSTRACT
Keywords: *Tax waiver program* *Mobile SAMSAT service quality* *Taxpayer compliance*	This research is to determine the influence of the tax waiver program and the quality of mobile SAMSAT services on taxpayer compliance in payment of motor vehicle taxes at the SAMSAT Pajajaran I office in Bandung City. The tax waiver program and the quality of mobile SAMSAT are experimental variables in this study. Taxpayer compliance is the dependent variable in this study The population of this study are taxpayers registered at the SAMSAT Pajajaran office. The taxpayers registered at the Pajajaran SAMSAT office in 2022 were 550,542 taxpayers. This study using a sample with the Non-Probability Sampling method with Purposive Sampling technique with the several key of taxpayers registered at the SAMSAT Pajajaran office and taxpayers who use SAMSAT Mobile services. Primary data in this study were obtained from the answers to questionnaires distributed to 100 taxpayers at the SAMSAT Pajajaran and SAMSAT mobile offices. Secondary data used is data on the potential of motorized vehicles that will support this research. Multiple Linear Regression is used as a data analys method. The findings of the study the tax waiver program had a significant effect with a significant value of 0.015 <0.05 and the quality of mobile SAMSAT positive and significant impact with a significant value of 0.000 <0.05. Simultaneously, all variables affect taxpayer obedience in payment of motor vehicle tax at SAMSAT Pajajaran.
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1. INTRODUCTION

Most regions in Indonesia explore their potential income through local taxes, so local governments certainly need to explore potential sources of local income, Rahayu C, Namirah [1]. Taxes are compulsory contributions by an in person or institution to the Region which are compelling in nature without getting direct rewards and utilized for Regional purposes for the purpose of the prosperity of the people as stated in Law Number 28 of 2009 [2], [3].

In general, general revenue is the main component of state spending in addition to the APBN financing component which includes tax and non-taxes revenue. Attempting to increase stave revenue in the tax departement has many challenges, especially relatively weak level of taxpayer adherence so that taxpayer try to meet their tax obligation smaller than they should and the increasing number of taxpayers who did not report and pay their taxes.

Table 1 Potential Motor Vehicle Data

Year	Potential Motor Vehicle Growth	Vehicle that do not re-gister	%
2018	621.377	123.126	20%
2019	622.836	118.657	19%
2020	561.047	98.158	17%

Sources: West Java Regional Revenue (2022)

In its implementation, motor vehicle tax collection experiences obstacles that result in tax payment efforts not running optimally, so to minimize this, the Government makes a motor vehicle tax waiver

policy. In addition, the implementation of regulations and the taxpayer's lack of awareness of tax obligations can also have the effect of lowering the level of tax compliance.

The tax waiver program at the Pajajaran I Samsat office in Bandung City has been running optimally. In 2022, the motor vehicle tax waiver program took place in July-August and was very well utilized by taxpayers. During the two months the motor vehicle tax waiver program was running, there was an increase in the daily average tax revenue of 42.67% and an increase in taxpayer awareness in paying vehicle taxes from Rp. 28.32 M to Rp. 40.41 M.

The implementation of mobile Samsat services and motor vehicle tax waiver is expected to affect people's behavior, especially taxpayers, in implementing their obligations. Dwipayana et al.'s[4] research shows that mobile Samsat services had considered impact on taxpayer compliance. If the Mobile Samsat service provided is getting better, the higher the intention of taxpayers who could implement these tax regulations, so that taxpayer compliance will increase.

Mobile Samsat services can help bring services closer to the community and taxpayers feel greatly helped in paying motor vehicle taxes, because they are closer and do not need to go to the Samsat office which will reduce crowds or crowds for tax payments at the annual Samsat office [5]. Mobile Samsat services provide convenience for taxpayers in complying with their tax obligation because of the convenience of the Mobile Samsat service and the time required is relatively faster.

According to the explanation above, the author is encouraged to do some research with the title of "The Effect of the Tax Waiver Program and the Quality of Mobile SAMSAT Services on Taxpayer Compliance in paying Motor Vehicle Tax (Case Study at SAMSAT Pajajaran I Office Bandung City).

2. LITERATURE REVIEW
2.1 Tax
Taxes according to Prof. Soemiro, S.H. [6] states that taxes is the contribution to the state according to the legislation (can be imposed) with no immediate reciprocal of service (contraprestasi) can be shown and which is used to pay for public expenditures.

2.2 Taxpayer Compliance
Taxpayer compliance is a situation where taxpayers carry out their tax obligations and exercise taxation rights properly and correctly in accordance with applicable tax laws and regulations, Ilhamsyah [7]. Taxpayer compliance includes the fullfillment of tax obligations to the applicable provisior paying taxes on time, taxpayers have fulfilled the conditions for paying their taxes, and taxpayers know the due date for payment, Wardani, et al [8]

2.3 Motor Vehicle Tax
Transportation Tax is a tax on ownership and/or ownership of motorized vehicles, including motorized vehicles with two or more wheels and its trailer worn on any type and powered a mechanical device in the shape of a motor or any of the tools that serves to transform a particular power supply to become an energy source motion power of the motor vehicle interest, including a huge equipment that can move places, P Iryanie [9]. Motor vehicle tax has been regulated in Article 1 number (12) and (13) of Law Number 28 Year 2009 [2].

2.4 Tax Waiver
Tax waiver is a step taken by the State to appeal to taxpayers who experience delays in taxpayer payments to immediately make tax payments, Darmakanti [10]. Taxes that are late in payment will incur fines for taxpayers, in tax waiver programs are usually waived by the government to maximize vehicle tax payments by taxpayers and invite the public to pay their vehicle taxes. The implementation of pemutihan depends on the policy of the local government concerned.

2.5 Mobile SAMSAT Service
Mobile SAMSAT is a service for STNK validation, PKB payment, and Road Traffic Accident Fund Mandatory Contribution (SWDKLLJ) by picking up the ball, namely by visiting vehicle owners/taxpayers who are far from the main SAMSAT service center, A Sunny,. E. Martanto [11] [12]**.** Mobile SAMSAT also enables equalization in service delivery for taxpayers who cannot come directly to take care of tax obligations to the SAMSAT Joint Office, Ardiyanti, et al. [13]

2.6 The Effect of tax waiver on motor vehicle tax compliance

Tax waiver is the exemption or elimination of sanctions in the form of money caused by late payment of motor vehicle tax, Setiawan [14]. Tax arrears are vehicle taxes that have passed the due date . So that with the tax waiver program and the relief obtained, the taxpayer adherence would increase.

Research by Rahayu & Amirah [1] and Widajantie and Anwar [15] proves that the Tax Whitening Program has an effect on Taxpayer Compliance. Based on the description that has been conveyed, the first hypothesis in this study is as follows:

H1 = Tax waiver program affects taxpayer compliance in paying motor vehicle tax

2.7 The Effect of Quality of Mobile SAMSAT Services on motor vehicle tax compliance

Mobile SAMSAT is the implementation of STNK validation services, payment of motor vehicle taxes, and payment of the Road Traffic Accident Fund Mandatory Contribution (SWDKLLJ) by the SAMSAT Office which operates from one place to another, Lasary [16] . With the existence of mobile SAMSAT services, it will make it easier for taxpayers to make tax payments, so as to increase motor vehicle taxpayer compliance.

Ardiyanti & Supadmi [13] and Dwipayana, et al, [17]which state that mobile samsat services affect taxpayer compliance to pay motor vehicle taxes. Referring to the explanation that has been conveyed, the second hypothesis in this study is as follows:

H2 = SAMSAT Mobile Service Quality affects Taxpayer Compliance in paying Motor Vehicle Taxes

2.8 The Effect of tax waiver and quality of mobile SAMSAT sevices on motor vehicle tax compliance

The tax waiver program is a government policy aimed at taxpayers who do not fulfill their tax obligations by not paying or waiving arrears for a certain period of time. The pemutihan program is considered an opportunity for citizens to pay their vehicle taxes without paying fines Ammy [18]. Taxpayer compliance can be improved by the motor vehicle tax waiver, Widajantie [15], [19], [20]

Officer services have an important role in tax compliance. Service is an officer's effort to help, take care of, or provide all the needs required by taxpayers. Tax *service* aims to provide convenience, security, and confidence for taxpayers in fulfilling their obligations and rights in the field of taxation (Widajantie & Anwar, [15]. Based on the description that has been conveyed, the third hypothesis in this study is as follows:

H3 = Tax Waiver Program and Mobile SAMSAT Service Quality affect Taxpayer Compliance in paying Motor Vehicle Taxes

3.   METHOD
3.1   Type and Data Source

This analysis uses quantitative[12], [21] research techniques with data from a survey method[22]. With two data centers. Primary data sources in this study are interviews with SAMSAT Pajajaran and collecting data on the potential of motorized vehicles to the Regional Revenue Agency of West Java Province who know more about the topic of the problems raised in this study and questionnaires that will be given to respondents using *google form to* 100 taxpayers registered at the SAMSAT Pajajaran office and taxpayers who use SAMSAT Mobile services. Secondary data sources in this research are data on the potential of motorized vehicles that are relevant to the research topic.

This study had two independent variables, which are the tax bleaching program and the quality of SAMSAT Mobile services. The parameters measured in the tax waiver program variable are tax knowledge, sunset policy, and the benefits of the tax waiver program, Rahayu, Amirah [1]. The indicators in the variable service quality of Mobile SAMSAT are politeness, problems are handled quickly, ease of getting service, and mastery of information, Barus [23]. The dependent variable in this study is taxpayer compliance. The indicators are used in the taxpayer compliance variable, specifically obedience, accuracy, and efficiency of Mobile SAMSAT, Rahayu, Amirah [1].

Population in this research is taxpayers who are registered at the SAMSAT Pajajaran I Bandung City office in 2022, namely 550,542 taxpayers. To calculate an appropriate sample size in this case, the *Slovin* formula was used:

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

The population in this study amounted to 550,542 taxpayers, then:

$$n = \frac{N}{1 + Ne^2}$$
$$n = \frac{550.562}{1 + 550.542\,(0,2)^2}$$
n = **99.9818** (rounded to 100)

4. RESULTS AND DISCUSSION
4.1 Result
Respondents in this study are taxpayers who have registered at the SAMSAT Pajajaran I office in Bandung City. The sample for the study was 100 people who were distributed to taxpayers. The following is information about respondents in this study, such as age, gender, and occupation.
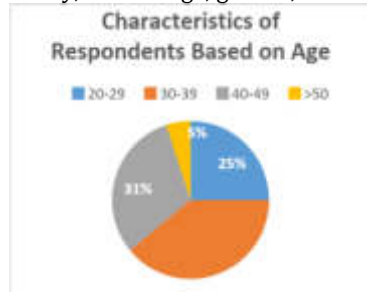

Figure 1 Characteristics of Respondents Based on Age

Image 1 indicates that the characteristics of the participants based on age are known to be 39% of respondents with ages 30-39 years. The least respondents were 5%, namely respondents aged> 50 years.
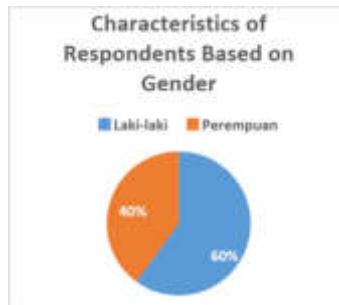

Figure 2 Characteristics of Respondents Based on Gender

Picture 2 indicate that the characteristics of respondents based on gender are known to be 60% male respondents. Female respondents consisted of 40%.
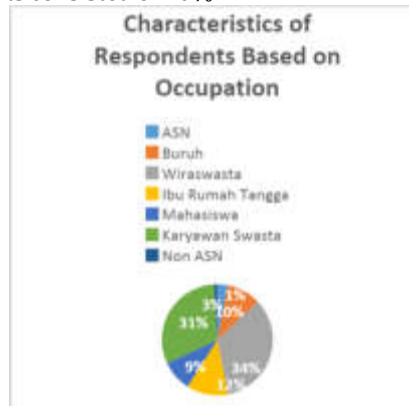

Figure 3 Characteristics of Respondents Based on Occupation

Figure 3 illustrates that the behavior of researcher by job are State Civil Apparatus (ASN) 3%, Laborers 10%, Self-employed 34%, Housewives 12%, Students 9%, Private Employees 31%, and Non ASN 1%.

4.2 Test Results and Interpretations
a. Validity and Reliability Test

Table 2 Validity Test of Tax Whitening Program

Statement	Pearson Correlation	Sig.	Description
Tax Waiver Program 1	,789	,000	Valid
Tax Waiver Program 2	,775	,000	Valid
Tax Waiver Program 3	,667	,000	Valid
Tax Waiver Program 4	,759	,000	Valid
Tax Waiver Program 5	,800	,000	Valid

Table 3 Validity Test of Mobile SAMSAT Service Quality

Statement	Pearson Correlation	Sig.	Description
Quality of Mobile SAMSAT Service 1	,834	,000	Valid
Quality of Mobile SAMSAT Service 2	,601	,000	Valid
Quality of Mobile SAMSAT Service 3	,559	,000	Valid
Quality of Mobile SAMSAT Service 4	,693	,000	Valid
Quality of Mobile SAMSAT Service 5	,751	,000	Valid

Table 4 Validity Test of Taxpayer Compliance

Statement	Pearson Correlation	Sig.	Description
Taxpayer Compliance 1	,588	,000	Valid
Taxpayer Compliance 2	,552	,000	Valid
Taxpayer Compliance 3	,430	,000	Valid
Taxpayer Compliance 4	,490	,000	Valid
Taxpayer Compliance 5	,380	,000	Valid

Figure 2-4 also shows that all of these are consistent with the assertion that statement items for the dependent variable Taxpayer Compliance are at a significance level that is below 0.05, so it can be concluded that the questionnaire statement is valid.

Table 5 Instrument Reliability Test

Variables	Cronbach's Alfa	N of Items	Description
Tax Waiver Program	0,795	6	Reliable
Service Quality of Mobile Samsat	0,775	6	Reliable
Taxpayer Compliance	0,642	6	Reliable

The table above indicates that the statements in the questionnaire have a value> 0.60 so that the questionnaire can be declared reliable. So it can be summarized that each statement item used is able to obtain consistent data, so if the question is tested again, it will get the same answer.

b. Normality Test
The test carried out as an assessment of this normally distributed primary data is through the *Kolmogorov-Smirnov* (KS) non-parametric statistical test. The test showed that the Kolmogorov-Smirnov significance value was 0.200 or more than 0.05, so the data could be declared normal.

c. Multicollinearity Test
Based on the multicollinearity test is found that the independent variable has a VIP value of 1.136 and a tolerance score of 0.880, meaning that there is no multicollinearity.

d. Multiple Linear Regression Analysis

Table 6 AnalysisTest Results
Coefficientsª

Model	Unstandardized Coefficients		Standardized Coefficients		
	B	Std. Error	Beta	t	Sig.
1 (Constant)	18.892	1.830		10.323	.000
Tax Waiver Program (X1)	-.150	.066	-.230	-2.280	.025
Mobile Samsat Service Quality (X2)	.288	.079	.370	3.671	.000

a. Dependent Variable: Taxpayer Compliance

According to the table referenced above, the multiple linear regression model is generated as belllow:

$$Y = 18{,}892 - 0{,}150\ X1 + 0{,}288\ X2$$

Description:

X1 = Tax Waiver Program

X2 = Mobile Samsat Service Quality

The regression analysis results can be explained as follows:

1. The value of the constant is 18.892 means that if the tax waiver program and the quality of mobile samsat services are zero (0), it means that the value of the taxpayer compliance variable is 18.892.
2. The variable Tax Waiver Program has a negative value, which is -0.150, which means that if the variable X1 (Tax Whitening Program) one unit increased, taxpayer compliance will decrease by 0.150 with the assumption that the variable X1 (Tax Whitening Program) is constant or zero (0). X2 is constant or worth zero (0).
3. The X2 variable (Mobile Samsat Service Quality) is positive, which is 0.288, is a positive influence between X1 on Y. If the Mobile Samsat Service Quality increases by an item, then taxpayer compliance (Y) will increase by 0.228 or 22.8%.

e. Partial Test (T Test)

From the T test results, it should be interpreted as follows:

1. Variable X1 (Tax Waiver Program) obtained Thitung of (-2.476) < Ttable 1.983, which implies that the Tax Waiver Program has a positive significant influence on Y. The negative t value suggest that the Tax Waiver Program variable has an indirect correlation with Y. And with a significance score of 0.015 <0.05, that means that Hypothesis 1 can be accepted. As a result, the Tax Waiver Program has a direct significant effect on Taxpayer Compliance.
2. Variable X2 (Mobile Samsat Service Quality) obtained Thitung of 3.661> Ttable 1.983, meaning that the Quality of Mobile Samsat Service had a significant impact on Taxpayer Compliance. Mobile Samsat Service Quality has a significance value of 0.000 <0.05, indicating that result is significant, and Hypothesis 2 can be accepted.

f. F Test (Simultaneous)

After conducting the F test, the value of significance is smaller than from probability value (0.001 <0.05), it can be concluded that the independent variables in this study have a significant influence together on the dependent variable, which is taxpayer compliance.

So it can be concluded from the results of the existing hypothesis test, the Tax Whitening Program and the Quality of Mobile Samsat Services both have a significant influence for Taxpayer Compliance.

g. Determination Coefficient Test

Informed by the following result Determination Coefficient test, the Adjusted value is obtained R^2 value of 0.114 or 11.4%, it means that the variable tax waiver program and the quality of mobile samsat services have an impact of 11.4% on motor vehicle taxpayer compliance. However, the remaining 88.6% is affected by one or more other variables that are not in this research.

4.3 Discussion
a. The Effect of Tax Waiver Program on Taxpayer Compliance
Output testing the hypothesis are from the comparison between the thitung and ttable of the tax waiver program variable with a thitung value of 2.476> ttable value of 1.983, the negative t value indicates that the tax waiver program variable has an opposite relationship with taxpayer compliance, while the probability value is 0.015 <0.05, implies that the tax waiver program has a possitive impact on the compliance of taxpayers registered at the Pajajaran Samsat office.

Similar outcomes are in accordance Rahayu & Amirah [1], Widajantie and Anwar [15] and Yuliawati,P Meliya [24] which states that the Tax Waiver Program has an effect on Taxpayer Compliance.

b. The Effect of Mobile SAMSAT Service Quality on Taxpayer Compliance
Source: H1 Based on the results of hypothesis testing from the comparison between tcount and ttable, the mobile samsat service quality variable obtained a value of 3.661> 1.983 with a significance value of 0.000 <0.05, it can be concluded that H1 is accepted and H0 is rejected, meaning that the mobile samsat service has a positive and significant effect on taxpayer compliance in paying motor vehicle taxes.

Similar results are in line with the research that was carried out by Ardiyanti & Supadmi [13], Dwipayana, et al, [4] and M Ali, et al [25] which state that mobile samsat services affect taxpayer compliance to pay motor vehicle taxes.

5. CONCLUSION
This study is to determine how tax waiver program and the quality of Mobile SAMSAT on taxpayer compliance. This research was carried out on taxpayers registered at the SAMSAT Pajajaran I office in Bandung City. The primary data used in this study are questionnaires distributed to taxpayers who have registered at the Pajajaran SAMSAT office and taxpayers who use the Mobile SAMSAT service. According to the test and analyzes of the research, the findings are summarized below:

The analys of the data the first hypothesis test showed that the variable X1 in this study, that the Tax Waiver Program variable shows a smaller significant value than 0.05 (which is 0.015), this shows that the Tax Relief Program variable has an influence on taxpayer compliance in paying motor vehicle taxes and it inferred that the first hypothesis in this research is accepted.

On basic of result of the second hypothesis test on variable X2 in this study, that the SAMSAT Mobile Service Quality variable shows a significant value lower than 0.05 (which is 0.000), tiindicating that the SAMSAT Mobile Service Quality variable affects the compliance of taxpayers in paying motor vehicle registration tax and it conclude that the second the hypothesis in this study is accepted.

Simultaneous significance test results (F test) in this study show that there is a value of significance that is smaller than 0.05 (which is 0.001) which means that the variables of the Tax Waiver Program and the Quality of Mobile SAMSAT Services simultaneously has an influence toward the ompliance of taxpayer in payment of motor vehicle tax, we can concluded that the third hypothesis can be accepted.

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