

Strategy For Improving Taxpayer Compliance Motorized Vehicles: (Case Study Of SAMSAT Grobogan Regency)

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Article Info	ABSTRACT
<p>Keywords: Tax Rates, Tax Socialization, Service quality, Income Level, Moral Obligations.</p>	<p>The increasing volume of vehicles should have great potential for motor vehicle tax revenue in Grobogan Regency. SAMSAT has set motor vehicle tax targets in accordance with regional potential, but the realization is still not optimal. This investigate points to decide and analyze the viability and development rate of engine vehicle assess income from the One-Stop Single Organization Framework (SAMSAT) of Grobogan Rule in 2018-2023, analyze the deterrents confronted in expanding engine vehicle citizen compliance in Grobogan Rule, analyze approach procedures for progressing engine vehicle citizen compliance in Grobogan Rule which can be taken by the territorial government to extend engine vehicle citizen compliance. The secondary data came from the Grobogan Regency Statistics Center (BPS) and Samsat report data. Primary data is a way of collecting data using survey research methods so that data is obtained from respondents using direct interview techniques and questionnaires, quantitative methods with a descriptive approach to hierarchical process analysis. The research results show that the performance in achieving PKB targets in Grobogan Regency experienced fluctuations during 2018-2023. Meanwhile, the growth rate of target achievement experienced significant volatility during 2018-2023. In 2023, the growth rate will experience a significant decline and show performance that is not successful in achieving targets. From the policy priority results obtained, it is hoped that policymakers will focus more on the highest weighting criteria, namely "Policy Providing various payment facilities such as online payments or collaborating with retail outlets" compared to other policies, but this does not mean that other policies are unimportant, because every The policy taken by the government will still have an impact, both positive and negative.</p>
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INTRODUCTION

Tax assessment is one of the two sources of Indonesia's national salary and tax collection has an vital part within the APBN, the Indonesian government proceeds to endeavor to progress it through the Common Directorate of Charges. Until presently, the government is still working on national advancement, so it is making advancement that's fair and evenhanded for all levels of society (Djadjuli, 2018) . Territorial charges are charges collected by neighborhood governments at level I (common charges) and level II (district/city charges) and are utilized to back family units in their individual districts. Central assess could be a charge

collected by the central government and utilized to fund state family units. Subsequently, when each government is given independence, it is trusted that they can inventively utilize the accessible potential to extend government coffers, counting income from the assess division (Yanti, 2019) .

Motor Vehicle Charge may be a revenue-sharing charge that's returned to the Region. Grobogan Run the show is one of the districts in Central Java Range that executes Law Number 28 of 2009 concerning Regional Charges and Regional Requests. The office that handles Motor Vehicle Charge installments is the Regional Pay Advantage Unit (UPPD) through a combined One-Stop Organization System (SAMSAT) which may be a combination of 3 related workplaces, particularly the Common Bapenda, Police and Jasa Raharja Assurances. The Samsat office talks to operators in each Regency/City which is called the Errand Execution Unit (Sakir et al., 2021)

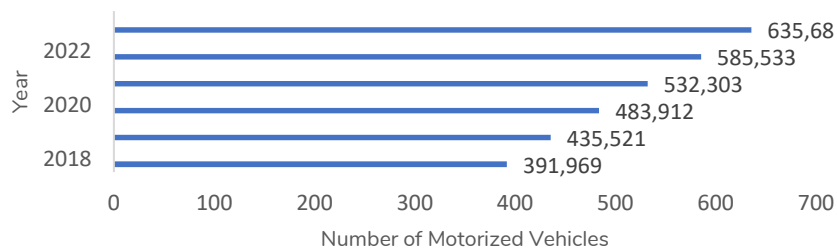


Figure 1. Development of the Number of Motorized Vehicles in Grobogan Regency 2018-2023 (Units)

Source: Central Statistics Agency, 2023

Based on Figure 1. it can be seen that the number of motorized vehicles from 2018-2023 continues to increase. Due to the high purchasing power of people and the ease of people's mobility for activities and work, there has been an increase in the number of motorized vehicles. The more motorized vehicles, the more motor vehicle tax (PKB) paid. PKB is an important source of local revenue (PAD) to finance regional development. However, motor vehicle tax arrears can cause a decrease in PAD. This can hinder regional development and government programs. One of the factors that hinders the level of compliance is moral obligations. Moral obligations are individual morals that are owned by someone, but may not be shared by other people. Having healthy and honest morals will be free from negative influences so that taxpayers can fulfill their obligations in paying taxes. The level of taxpayer compliance will be higher when taxpayers have a strong moral obligation to carry out their obligations (Ni Komang Ayu Juliantari, I Made Sudiartana, 2021). According to Sania and Yudianto (2018) morals are one of the factors that can influence tax compliance, for example, morals can cause people to be reluctant to pay taxes. Low taxpayer compliance will cause tax arrears as the following table explains the arrears.

Table 1. Grobogan Regency Motor Vehicle Tax Arrears 2018 – 2022 (Units)

Year	Arrears		Paid off		Remaining Motor Vehicle Tax Arrears (Units)
	Motor Vehicle Tax Object (Unit)	Motor Vehicle Tax Object (Unit)	Motor Vehicle Tax Object (Unit)	Motor Vehicle Tax Object (Unit)	
2018	16,851	197			16,654

2019	8,216	455	7,761
2020	27,023	2,197	24,826
2021	32,872	5,088	27,784
2022	51,649	19,853	31,796
	Amount		108.821

Source: Grobogan Regency SAMSAT, 2023

Table 1. shows up that evaluate address receivables in 2019 were 7,798 units, which in 2019 was the slightest receivable address inside the ultimate 5 (five) a long time. There that there are still numerous citizens who do not carry out their commitments in paying charges. The first fundamental issue is how to make regional level courses of action to build mindfulness and understanding of citizens so that they comply or have tall compliance in paying charges. Charge compliance may be a delineation of citizens who are willing, purposely and purposely, without any limitation from wherever, to fulfill the commitment to pay charges by the true blue courses of action contained in Law Number 28 of 2009 concerning Regional Charges and Regional Requests. Citizen compliance is the eagerness of people and bodies of assessable people to act by charge directions and organization without requiring law authorization (Romadhaniah et al., 2019). So that neighborhood governments set charge targets each year and went with by generally distinctive realizations each year, the information can be seen as takes after:

Table 2. Target and Realization of Grobogan Regency Motor Vehicle Tax 2018-2023

Year	Number of PKB (Units)	Tariff (Rp)	Realization (Rp)
2018	391,969	101,642,100	111,850,063
2019	435,521	112,846,200	111.665.681
2020	483,912	100,620,100	111,485,069
2021	532,303	145,869,000	147,000,000
2022	585,533	155,629,000	149,825,000
2023	635,680	154,000,588	109,829,596

Source: Grobogan Regency SAMSAT, 2023

Table 2. clarifies that the realization of Engine Vehicle Assess income in Grobogan Rule amid the perception period beginning from 2018-2023 has seen an increment within the number of PKB citizens each year. This shows the development within the number of motorized vehicles within the zone. The largest increase occurred in 2023, namely 7.8% compared to 2022. The tax target experienced fluctuations during this period. The highest target occurs in 2021, namely IDR 145,869,000. The lowest target occurs in 2020, namely IDR 100,620,100. Assess realization continuously surpasses the target in 2018, 2020 and 2021. The most reduced charge realization compared to the target happened in 2023, specifically as it were 71.3%. In 2022 and 2023, charge realization will diminish indeed in spite of the fact that the charge target moreover diminishes. This shows that engine vehicle assess compliance in Grobogan Rule is still moderately moo. The following is data on the growth rate of GRDP per capita, Grobogan Regency, Central Java.

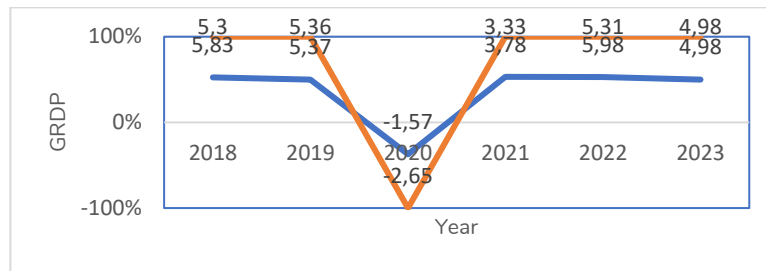


Figure 3. Growth Rate of Per Capita Income in Grobogan and Central Java Regencies 2018-2023

Source: Central Statistics Agency, 2024

Figure 3. Explains Positive Growth in 2018, 2019, 2021, 2022 and 2023, the GRDP of Grobogan and Central Java Regency experienced positive growth. In 2020, there was a decline in GRDP in Grobogan and Central Java Regencies, most likely due to the impact of the COVID-19 pandemic. Comparison with Central Java The GRDP growth rate of Grobogan Regency is generally higher than that of Central Java. This shows that Grobogan Regency has better economic performance than the Central Java average. So, when GRDP per capita increases, this shows that the average income of the community also increases. Apart from income level, tax socialization is also important to provide taxpayers with an understanding of the function of taxes, indirectly providing taxpayers with awareness of tax compliance. With greater knowledge about taxes, awareness of paying taxes will also increase (Zelmiyanti & Amalia, 2020). Tax socialization can be done in two ways, namely direct socialization and indirect socialization.

The increasing volume of vehicles should have great potential for motor vehicle tax revenue in Grobogan Regency. SAMSAT has set a motor vehicle tax target in accordance with the potential of the region, however the realization is still not optimal. so that the regional government has prepared efforts to deal with these obstacles and optimize and strengthen compliance and revenue from motor vehicle taxes in Grobogan Regency. So this inquire about has the targets of, among others, knowing and analyzing the adequacy and development rate of engine vehicle charge income from the One-Stop Single Organization Framework (SAMSAT) of Grobogan Regency in 2018-2023, analyzing the deterrents confronted in expanding engine vehicle citizen compliance in Grobogan Rule and analyzing arrangement methodologies to extend engine vehicle citizen compliance in Grobogan Rule that can be taken by the nearby government to extend engine vehicle citizen compliance.

METHOD

Based on the source, there are two types of data collected in this research (Degibson Siagian, 2000), namely: a) Primary data is a way of collecting data using survey research methods so that data is obtained from respondents using direct interview techniques and questionnaires. b) Secondary data is a way of collecting data using report data from an institution, literature, Central Statistics Agency (BPS), agencies and other related institutions.

The data that the author used in compiling this research came from key persons and also city/district publications. The role of key persons in this research is very important

because they can provide information assistance and are willing to fill out the questionnaire submitted by the researcher. The main source of data and research materials is themselves. Researchers use various criteria to select key persons, including the following: 1) Physically and spiritually healthy, 2) Have knowledge related to the object of the question, 3) Master the problem and have data, 4) Have direct involvement by the research object, 5) Willing and willing to provide the information needed in the research.

The quantitative clear information investigation strategy was utilized as information investigation in this inquire about. To be clear, a quantitative investigate approach is an approach that depends on numerical and measurable information examination. A causal relationship is set up between the factors in this approach (causal relationship). As a result of this relationship, it is obvious that the primary occasion got to be a catalyst for the second event. Viability appears the capacity of neighborhood governments to gather charges, measured based on the sum of income gotten from foreordained territorial charges. Researchers use the following formula to find out how effective local taxes are:

According to (Mardiasmo, 2017) effectiveness is a measure of the success or failure of an organization in achieving its goals.

The effectiveness ratio can be calculated with the formula $E = \frac{X}{Y} \times 100\%$

E = Effectiveness (Results achieved)

X = realization or results achieved (Rp)

Y = target to be achieved (Rp)

The criteria used in assessing the effectiveness of motor vehicle taxes are as follows:

Table 3. Effectiveness criteria

Percentage (%)	Criteria
>100%	Very effective
>90-100%	Effective
>80-90%	Effective enough
>60-80%	Less effective
<60%	Ineffective

Source: (Aprianto, 2017)

The adequacy proportion can depict the territorial government's capacity to realize its arranged salary compared to targets that have been set based on the potential of the locale. The higher the viability proportion, the superior the neighborhood government's execution. The development proportion is valuable for knowing whether the territorial government within the important budget year or over a few budget periods experienced positive or negative income development in its budget execution. To decide wage development from year to year, the taking after equation is utilized:

$$\text{Analysis of motor vehicle tax growth} = \frac{X_t - X_{(t-1)}}{X_{(t-1)}} \times 100\%$$

Information :

X_t : Realization of Motor Vehicle Tax Revenue in a particular year

X_(t-1) : Realization of Motor Vehicle Tax revenue in the previous year

The criteria used to determine motor vehicle tax growth are as follows:

Table 4. Criteria for Income Growth Rate

Percentage (%)	Criteria
85% - 100%	Very Successful
70% - 85%	Succeed
55% - 70%	Quite Successful
30% - 55%	Less successful
Less than 30%	Not successful

Source: Aprianto, 2017

Descriptive Analysis

1. Criteria that Influence Taxpayer Compliance

Taxpayer compliance in paying taxes is also influenced by several criteria, both from the taxpayer and from the tax authorities or local government (fiscus), the following are several influencing criteria: 1) Taxpayer Supervision and Imposition of Sanctions, 2) Improve services to regional taxpayers, 3) Increasing Taxpayer Income Through Education for Taxpayers, 4) The Importance of Tax Policy

2. Data Triangulation Results

To prepare questionnaire questions regarding how to increase motor vehicle tax that will be proposed to key persons, researchers have examined several policy alternatives sourced from journals that are appropriate to the topic of discussion as well as other sources relevant to the topic. This aims to obtain direct data that occurs in the field. The following is a table of variables and alternative sources of policy:

Table 5. Alternative Source Variables for Motor Vehicle Tax Increase Policy

No	Criteria	Sub Criteria	Reference
1.	Tax Rates	1. Providing low tax rates 2. Providing discounts 3. Elimination of tax penalties	1. Nadia Oktavia Librianty, Simbolon Anang Subardjo (2023) 2. Kainama Prascya Antonia, Iskandar (2023)
2.	Tax Socialization	1. Conducted counseling for motor vehicle taxpayers in Grobogan Regency 2. The use of social media as a form of digitalization of informatics 3. Providing socialization of material about taxation to schools and universities	1. Adincha Ayuvisda Sulistiyono (2012) 2. Athmad Eka Prayoga, Indra Pahala, Nuramalia Hasanah (2021) 3. Agus Suharsonoa, Selly Galvani (2020)
3.	Service quality	1. Provide easy service 2. Strengthening the administrative field of recording taxpayer data 3. Providing training to tax officers to be more friendly, polite and professional in serving taxpayers	1. Nor Hadi (2018) 2. Ni Komang Ayu Juliantari, I Made Sudiartana, Ni Luh Gde Mahayu (2021) 3. Farid Syahril (2013)
4.	Income Level	1. Providing justice and equality in the tax system and increasing taxpayer compliance with high levels of income	1. Muhammad Rafli Farandy (2018)

No	Criteria	Sub Criteria	Reference
		2. Providing tax incentives for taxpayers with low income	2. Komang Devinta Riani Putri Putu Ery Setiawan (2023)
		3. Implementing a progressive tax policy for taxpayers who own more than one vehicle	3. Made Yenni Latrini, Gayatri (2018)
5.	Moral Obligations	1. Direct inspection of taxpayers who use and or own vehicles	1. Athmad Eka Prayoga, Indra Pahala, Nuramalia Hasanah (2021)
		2. Strict law enforcement against taxpayers who do not comply with paying taxes	2. Randi Ilhamsyah, Maria G Wi Endang, Rizky Yudhi Dewantara (2016)
			3. Tulus Suparto (2007)
			4. Rusmiati, Siti Nurmaeta, Mucclas M Tahir (2014) .

Source: Previous Research Journal, 2023 (processed)

From the criteria and sub-criteria mentioned in table 5., initial identification research regarding the policy is then carried out, to find out whether the implementation of taxation policies, especially motor vehicles, has been carried out or not. In this research, researchers used interview techniques using questionnaires given to each key person to provide information about alternative policies.

Analytic Hierarchy Process (AHP)

Analytical Hierarchy Process (AHP) is a decision support model developed by Thomas L. Saaty. This decision support model will describe complex multi-factor or multi-criteria problems into a hierarchy. With a hierarchy, a complex problem can be broken down into groups so that the problem will appear more structured and systematic. The number of respondents in the AHP method does not have a specific formulation, but there is only a minimum limit of two respondents (Saaty, 1988). Next, the process is carried out using both qualitative and quantitative methods. This AHP is an element weighting and consistency check, and only results that have a certain consistency value will be taken for further calculations as criteria weights.

In this research, the *Analytic Hierarchy Process* (AHP) method is used which aims to determine the decision support system in selecting strategies to increase taxpayer compliance using the AHP method, including: *Decomposition, Comparative, Judgment, Synthesis of priority and Consistency*. Describe the problem (*Decomposition*), Defining the problem, by breaking down the whole problem into its elements and describing it in hierarchical form. Comparative Assessment (*Comparative Judgment*), Assess of the relative importance of two elements and write it in the form of a pairwise comparison matrix. For criteria and alternatives, pairwise comparisons were carried out. According to (Saaty, 1988), for different issues, a scale of 1 to 9 is the finest scale for communicating suppositions. The esteem and definition of subjective suppositions from the Saaty comparison scale can be measured utilizing an examination table such as the taking after table:

Table 6. Comparison Scale Analysis

Intensity of Interest	Information
1	Both elements are equally important.
3	One element is slightly more important than the other elements.
5	One element is more important than the other elements.
7	One element is clearly more important than the other elements.
9	One element is absolutely more important than the other elements.
2,4,6,8	Values between two adjacent consideration values
The opposite	If activity I gets one point compared to activity j, then j has the opposite value compared to i.

Source: Saaty, 1988

RESULTS AND DISCUSSION

Effectiveness Analysis

Viability investigation is utilized to analyze the adequacy of the Grobogan Rule engine vehicle charge with the point of whether it has accomplished the required target or not. The viability of engine vehicle charge income can be calculated utilizing the comparison proportion between target and realization. This examination employments information on the realization of engine vehicle assess income from 2018 to 2023 which is at that point calculated utilizing an adequacy equation so that it can be classified into adequacy proportions. The following is the formula and calculation for effectiveness analysis:

$$E = \frac{x}{y} \times 100\%$$

$$E = \frac{111.850.063}{101.642.100} \times 100\%$$

$$E = 1.100430461393458 \times 100\%$$

$$E = 109.9\%$$

With :

- E = Effectiveness (Results achieved)
- X = realization or results achieved (Rp)
- Y = target to be achieved (Rp)

Table 7. Calculation Results of Analysis of the Effectiveness of Motor Vehicle Tax Realization from 2018 to 2023

No	Year	Tariff (Rp)	Realization (Rp)	Effectiveness Ratio (%)	Criteria
1.	2018	101,642,100	111,850,063	109.9	Very effective
2.	2019	112,846,200	111.665.681	99.2	Effective
3.	2020	100,620,100	111,485,069	110.8	Very effective
4.	2021	145,869,000	147,000,000	100.6	Very effective
5.	2022	155,629,000	149,825,000	96.4	Effective
6.	2023	154,000,588	109,829,596	71.3	Less effective

Source: Primary Data, 2024 (processed)

Looking at the results of calculating the effectiveness of the Grobogan Regency motor vehicle tax and the understanding of effectiveness that effectiveness is the ability to choose the right goals and achieve them, it can be seen that the performance in achieving targets

during the 2018-2023 period experienced fluctuations. In 2018, 2020 and 2021, target achievement was classified as Very Effective with a realization percentage above 100%. This shows that the performance of Grobogan Regency SAMSAT in achieving targets in those years went well and even exceeded the targets that had been set. On the other hand, in 2019 and 2022, target achievement is classified as effective with a realization percentage above 95%. Even though it did not reach 100%, the performance in those years was still relatively good and shows that SAMSAT Grobogan Regency has made maximum efforts to achieve the targets that have been set. However, in 2023, target achievement will experience a significant decline with the realization percentage only reaching 71.3%. This shows that the performance of Grobogan Regency SAMSAT in achieving targets in 2023 is less effective . Several factors can cause fluctuations in target achievement performance during the 2018-2023 period, including the availability of adequate resources, such as human resources, budget and infrastructure, which are very important to support target achievement.

Growth Rate Analysis

According to (Halim, 2004) The development rate appears the capacity of territorial governments to preserve and increment territorial demands that have been accomplished from one period to the another. Knowing the development of each sort of levy can be utilized to assess possibilities that got to be progressed. The taking after is the equation and calculation for development rate examination:

$$\text{Analysis of motor vehicle tax growth} = \frac{X_t - X_{(t-1)}}{X_{(t-1)}} \times 100\%$$

$$G_x = \frac{111.850.063 - 97.980.130}{97.980.130} \times 100\%$$

$$G_x = \frac{111.850.063 - 97.980.130}{97.980.130} \times 100\%$$

$$G_x = \frac{13.869.933}{97.980.130} \times 100\%$$

$$G_x = 0.141746227 \times 100\%$$

$$G_x = 14.1746227 \%$$

Information :

Gx : Motor Vehicle Tax Growth Rate

Xt : Realization of Motor Vehicle Tax Revenue in a particular year

X(t-1) : Realization of Motor Vehicle Tax revenue in the previous year

The criteria used to determine motor vehicle tax growth are as follows:

Table 8. Calculation Results of Growth Rate Analysis of Motor Vehicle Tax Realization from 2018 to 2023

No	Year	Tariff (Rp)	Realization (Rp)	Growth rate (%)	Criteria
1.	2017		97.980.130	-	-
2.	2018	101.642.100	111.850.063	14.1746227 %	Not successful
3.	2019	112.846.200	111.665.681	-0.16514%	Not successful
4.	2020	100.620.100	111.485.069	-0.161811%	Tidan Succeeded
5.	2021	145.869.000	147.000.000	31.8636391%	Less successful
6.	2022	155.629.000	149.825.000	1.9224523%	Not successful
7.	2023	154.000.588	109.829.596	-26.6666667%	Not successful

Source: Primary Data, 2024 (processed)

Based on the data in Table 8, it can be seen that the growth rate of target achievement during the 2017-2023 period experienced significant fluctuations. In 2018, the growth rate reached 14.17%, but in 2019 and 2020 it decreased to -0.16% and 10.74% respectively. In 2021, the growth rate returned to positive with a value of 0.78%, but in 2022 it decreased again to -3.71%. A significant decrease in the growth rate will occur in 2023, namely -28.82%. This shows that the performance of agencies/institutions/companies in achieving targets based on growth rates was unsuccessful in almost all years during the 2017-2023 period. A positive growth rate indicates that the realization in the year being analyzed is greater than the realization in the previous year. On the other hand, a negative growth rate indicates that the realization in the year being analyzed is smaller than the realization in the previous year. In the context of achieving targets, the positive growth rate shows that SAMSAT Grobogan Regency is getting closer to its target. On the other hand, a negative growth rate shows that Grobogan Regency SAMSAT is increasingly moving away from its target. This shows that SAMSAT Grobogan Regency needs to make maximum efforts to improve its performance in achieving targets in the future.

Descriptive Analysis

Affordable tax rates can increase taxpayer compliance in paying taxes (Antonia & Iskandar, 2023). One of the theories that underlie the tax rate criteria, namely the Theory of Planned Behavior (TPB), emphasizes the influence that may be caused by a behavioral control that is prepared to achieve the goals of the behavior. Tax rates in this case relate to the ability to pay taxes according to the rates set, fairly and proportionally. The conclusion from the research results with the motor vehicle tax socialization criteria is that there is no or no policy from these sub-criteria, this is directly proportional to research (Hardiyansah et al., 2022) and (Ahmad et al., 2021) which found that the tax rate results had no effect towards taxpayer compliance. This is different from the research results of (Oktariyana et al., 2023) and (Dewi & dkk, 2020) which show that the size of the tax rate is one of the factors that can influence taxpayer compliance, especially motor vehicle taxpayers. An affordable tax rate will be able to increase taxpayer compliance in paying taxes considering that the tax rate is not too much of a burden for taxpayers. The more affordable the tax rate, the higher the taxpayer's willingness to pay taxes.

Service quality is the service provided with an effective administration system by the tax agency so that taxpayers will be more compliant in paying taxes (Widiastini & Supadmi, 2020). Attribution theory is how we make decisions about someone, Heider postulates that people attribute causes to internal and external factors. This theory explains how individuals interpret the causes of behavior, including service behavior received by taxpayers. This can increase their positive perceptions of service providers and tax institutions as a (Widiastini & Supadmi, 2020) whole. In contrast, taxpayers who receive low-quality services tend to attribute it to external factors, such as a lack of resources or inadequate policies. The quality of tax services is a value based on perceptions recognized by the public, whether they are satisfied or not with the tax services provided (Hidayat & Wati, 2022). The conclusion from the research results with motor vehicle tax service quality criteria is that there is a policy from these sub-criteria, this is directly proportional to this research in line with research (Hidayat

& Wati, 2022), (Maria Virginia Eva, 2023), (Subekti & Yuliana, 2024) attribution theory has a significant relationship with the quality of motor vehicle tax services.

Moral obligations are individual norms that a person has in doing something, such as ethics, life principles, and feelings of guilt (Ajzen, 1991). This means that taxpayers believe that paying taxes is their obligation and will feel guilty if they do not fulfill it. Moral obligations are responsibilities due to someone's concern about what is wrong and right (Ajzen, 1991). One of the theories that underlies this theory is attribution theory, moral obligation is an internal factor that arises from within the taxpayer, and this can directly influence taxpayer compliance in fulfilling their tax obligations. Moral obligations relate to the moral values, ethics, principles of life, and feelings of guilt that each person has, which serve as a basis for action. The relationship with moral obligations is how taxpayers fulfill their obligations. Previous research (Widia & Yasa, 2021) explains that the hypothesis results are supported by attribution theory, where a person's attitude is based on the encouragement of a person's internal factors in carrying out a behavior. The conclusion from the research results with the moral obligation criteria for motor vehicle tax is that there is no or no policy from this sub-criteria, this is inversely proportional to research (Nabila & Isroah, 2019), (Rahmadika et al., 2020) and (Wahyuni & Amin, 2021) found that tax morale has a positive and significant effect on taxpayer compliance. Furthermore, (Sudirman, Lannai, & Hajering, 2020) is also inversely proportional to this research, stating that taxpayers themselves have a moral obligation to be able to fulfill their obligations in paying taxes. In this case, it is important to instill high morals in a person. And from the key person's answer, there is a correlation between these sub-criteria and the moral obligation criteria for motor vehicle tax, therefore the researcher chose this alternative policy as the basis for use in the AHP method.

Analytic Hierarchy Process

The key persons determined in this research were 6 people consisting of the Chief Witness for the Motor Vehicle Tax section of Grobogan Regency, Jasa Raharja SAMSAT Staff in Grobogan Regency, Bank Jateng Staff in Grobogan Regency, Police Staff at SAMSAT in Grobogan Regency, Head of the Indonesian Quranic Academy foundation, ASN in the financial sector . To achieve the priority results of the strategy to increase motor vehicle tax, this is done by selecting criteria including alternatives which have previously been determined based on the results of previous studies and observations, namely regarding: 1) tax rates, 2) Taxpayer socialization, 3) service quality, 4) taxpayer's income level, 5) moral obligation

The approach criteria and options are arranged concurring to the foremost prioritized criteria and choices based on the Expository Pecking order Prepare (AHP) strategy. The taking after are displayed the comes about of the Explanatory Progression Handle (AHP) utilizing the master choice 11.0 program:

1. AHP Calculation Results for Criteria (A) Tax rate

Based on the comes about of the AHP calculation on the primary approach measure, the charge rate has 4 elective criteria, to be specific the arrangement of tax credits, a approach to distinguish the sum of assess rates based on the reason and interface of vehicle utilize, the arrangement of moo charge rates and the arrangement of charge rebates.

Table 9. AHP calculation results for Criteria (A) Tax Rates

No	Alternative Criteria (A)	Value Weight
A1	Providing tax credits	0.393
A2	Policy to differentiate the amount of tax rates based on the purpose and importance of vehicle use	0.263
A3	Providing low tax rates	0.194
A4	Providing tax discounts	0.150
<i>Inconsistency Ratio</i> = 0.006		

Source: primary data, 2024 (processed)

From the results of considering table 9. *an Inconsistency Ratio* of 0.006 is obtained, which means the answers given by *the key person* are consistent. Next, alternative criteria will be sorted based on the greatest results as the most prioritized alternative criteria. Based on the calculation of AHP results for criterion A, the alternative "providing tax credits" is the priority with a weight of 0.393; the second is "providing low tax rates" with a weight of 0.263; the third is "differentiating the amount of tax rates based on the purpose and importance of vehicle use" with a weight of 0.194 and the last is "providing tax discounts" with a weight of 0.150.

2. AHP Calculation Results for Criterion (B) Taxpayer Socialization

Based on the results of AHP's calculations on the second policy criterion, Motor Vehicle Taxpayer Socialization has 3 alternative criteria, namely *door to door* socialization to taxpayers, counseling regarding tax obligations to Rt/Rw level taxpayers within the sub-district level, outreach to related schools and universities. vehicle tax.

Table 10. AHP Calculation Results for Criterion (B) Taxpayer Socialization

No	Alternative Criteria (B)	Value Weight
B1	<i>Door to door</i> outreach to taxpayers	0.393
B2	counseling regarding tax obligations to taxpayers at the Rt/Rw level within the sub-district scope	0.263
B3	outreach to schools and universities regarding motor vehicle tax	0.194
<i>Inconsistency Ratio</i> = 0.00762		

Source: primary data, 2024 (processed)

From the results of considering table 4.15, *the Inconsistency Ratio* is 0.00762 as large as it means the answers given by *the key person* are consistent. Next, alternative criteria will be sorted based on the greatest results as the most prioritized alternative criteria. Based on the calculation of AHP results for criterion B, the alternative "*Door to door* outreach to taxpayers" is the first priority with a weight of 0.559; the second is "socialization to schools and universities regarding motor vehicle tax" with a weight of 0.246; and the last one is "counseling regarding tax obligations to taxpayers at the Rt/Rw level within the sub-district level" with a weight of 0.195.

3. AHP Calculation Results on Criterion (C) Service Quality

Based on the results of AHP's calculations on the third policy criterion, service quality has 3 alternative criteria, namely: Implementing technical guidance to tax officers directly, providing various payment facilities such as online payments or collaborating with retail outlets, providing special marks for taxpayers who were in arrears in the previous year.

Table 11. AHP Calculation Results for Criterion (C) Service Quality

No	Alternative Criteria (C)	Value Weight
C1	Implementation of technical guidance to tax officers directly	0.279
C2	provides various payment facilities such as online payments or collaborating with retail outlets	0.589
C3	giving special marks to taxpayers who were in arrears in the previous year	0.132

Inconsistency Ratio = 0.0002

Source: primary data, 2024 (processed)

From the results of considering table 4.16, an *Inconsistency Ratio* of 0.0002 is obtained, which means the answers given by *the key person* are consistent. Next, alternative criteria will be sorted based on the greatest results as the most prioritized alternative criteria. Based on the calculation of AHP results for criterion C, the alternative "providing various payment facilities such as online payments or collaborating with retail outlets" is the priority with a weight of 0.589; the second is "Direct implementation of technical guidance to tax officials" with a weight of 0.279; and the last one is "giving special marks to taxpayers who were in arrears in the previous year" with a weight of 0.132.

4. AHP Calculation Results for Criteria (D) Income Level

Based on the results of AHP calculations on the fourth policy criterion, the income level has 3 alternative criteria, namely Providing tax incentives for taxpayers with low income, Providing justice and equality in the tax system and increasing tax rates with high income levels, Providing tax incentives for taxpayers with low income.

Table 12. AHP Calculation Results for Criteria (D) Service Quality

No	Alternative Criteria (D)	Value Weight
D1	The policy of providing stimulus is in the form of payment relief in the calculated year	0.273
D2	Providing justice and equality in the tax system and increasing tax rates with high levels of income	0.149
D3	Providing tax incentives for taxpayers with low income	0.578

Inconsistency Ratio = 0.0002

Source: primary data, 2024 (processed)

From the results of considering table 12. an *Inconsistency Ratio* of 0.00085 is obtained, which means the answers given by *the key person* are consistent. Next, alternative criteria will be sorted based on the greatest results as the most prioritized alternative criteria. Based on the calculation of AHP results for criterion D, the alternative "Providing tax incentives for taxpayers with low income" is the priority with a weight of 0.578; the second is "Policy to provide stimulus in the form of payment relief in the calculated year" with a weight of 0.273; and the last one is "Providing justice and equality in the tax system and increasing tax rates with high levels of income" with a weight of 0.149.

5. AHP Calculation Results on Criterion (E) Moral Obligations

Based on the results of AHP calculations on the fourth policy criterion, the income level has 3 alternative criteria, namely Providing tax incentives for taxpayers with low income,

Providing justice and equality in the tax system and increasing tax rates with high income levels, Providing tax incentives for taxpayers with low income.

Table 13. AHP Calculation Results for Criterion (E) Moral Obligations

No	Alternative Criteria (E)	Value Weight
E1	Policy for providing rewards or rewards for taxpayers	0.464
E2	Demonstrate real/transparent tax benefits for society, such as infrastructure development, education and health	0.269
E3	Implementation of a tax compliance culture in schools and universities	0.168
E4	Direct inspection of taxpayers who use and/or own vehicles	0.099

Inconsistency Ratio = 0.0002

Source: primary data, 2024 (processed)

From the results of considering table 13. *an Inconsistency Ratio* of 0.00851 is obtained, which means the answers given by *the key person* are consistent. Next, alternative criteria will be sorted based on the greatest results as the most prioritized alternative criteria. Based on the calculation of AHP results for criterion E, the alternative "Policy for providing rewards or rewards for taxpayers" is the priority with a weight of 0.464; the second is "Showing real/transparency the benefits of taxes for society, such as infrastructure development, education and health" with a weight of 0.269; the third is "Implementing a culture of tax compliance in schools and universities" with a weight of 0.168 and the last is "Direct inspection of taxpayers who use and/or own vehicles" with a weight of 0.099.

6. AHP Calculation Results for All Alternatives in the Strategy for Increasing Motor Vehicle Taxes in Grobogan Regency

The Strategy for Increasing Motor Vehicle Taxpayer Compliance in this research used 4 criteria which were then reduced to 18 sub-criteria or alternatives. This alternative explains in more detail the priorities in the strategy to increase motor vehicle taxes. The existence of a weighted score obtained from the AHP calculation does not necessarily make one criterion unimportant to pay attention to. However, with this calculation, it can be seen which criteria or alternatives are prioritized to be implemented to achieve a goal. The sequence of all alternatives in the strategy to increase motor vehicle tax in Grobogan Regency based on AHP calculations can be seen in the following table:

Table 14. All Alternative Strategies for Increasing Motor Vehicle Taxpayer Compliance

No	Alternative Criteria	Value Weight
A1	Providing tax credits	0.047
A2	Policy to differentiate the amount of tax rates based on the purpose and importance of vehicle use	0.023
A3	Providing low tax rates	0.032
A4	Providing tax discounts	0.018
B1	<i>Door to door</i> outreach to taxpayers	0.088
B2	counseling regarding tax obligations to taxpayers at the Rt/Rw level within the sub-district scope	0.031
B3	outreach to schools and universities regarding motor vehicle tax	0.039
C1	Implementation of technical guidance to tax officers directly	0.111

No	Alternative Criteria	Value Weight
C2	provides various payment facilities such as online payments or collaborating with retail outlets	0.235
C3	giving special marks to taxpayers who were in arrears in the previous year	0.053
D1	The policy of providing stimulus is in the form of payment relief in the calculated year	0.035
D2	Providing justice and equality in the tax system and increasing tax rates with high levels of income	0.019
D3	Providing tax incentives for taxpayers with low income	0.075
E1	Policy for providing rewards or rewards for taxpayers	0.090
E2	Demonstrate real/transparent tax benefits for society, such as infrastructure development, education and health	0.052
E3	Implementation of a tax compliance culture in schools and universities	0.033
E4	Direct inspection of taxpayers who use and/or own vehicles	0.019
Inconsistency Ratio = 0,02		

Source: primary data, 2024 (processed)

In table 14. the Inconsistency Ratio value is 0.02, meaning that the data obtained from the key person can be said to be consistent. In Analytical Hierarchy Process calculations, data can be said to be consistent when the Inconsistency Ratio value is smaller than 0.1. Based on the table above, it can be seen that the alternative with the highest weight is 0.235, namely the alternative "providing various payment facilities such as online payments or collaborating with retail outlets". About the description of the discussion in the background which states that motor vehicle tax revenues are not yet effective, several criteria and policy alternatives are proposed in this research. From the results of AHP calculations using Expert Choice v11 software, a priority order of policies is obtained which has been compared with each other by considering the relationship with the main objectives. The criteria compared in the AHP analysis tool are considered quite important, judging by the theory of these criteria and also research that has been carried out by previous researchers.

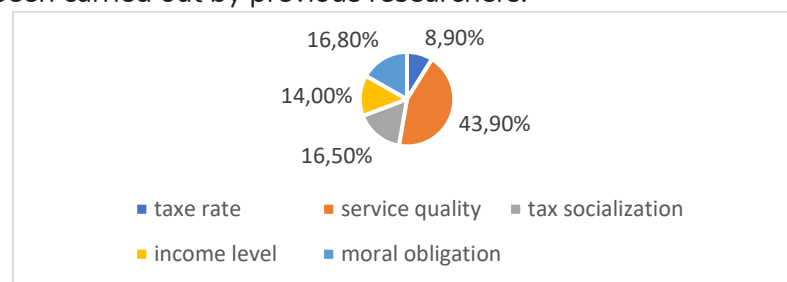


Figure 4. Strategy Alternative Priority Criteria

Source: expert choice v11, 2024

In the results of the strategic priorities chosen by the key person, the criteria for tax rates, taxpayer socialization, income level and moral obligations are no more important than the service quality criteria for priority, but this does not mean that these criteria are not taken into account at all. The results of this research can also change according to economic conditions at a particular time and other factors that influence them. Service quality and level

of target achievement are important factors for increasing taxpayer compliance. Tax rates, taxpayer socialization, and tax obligations are factors that need to be considered carefully to increase taxpayer compliance.

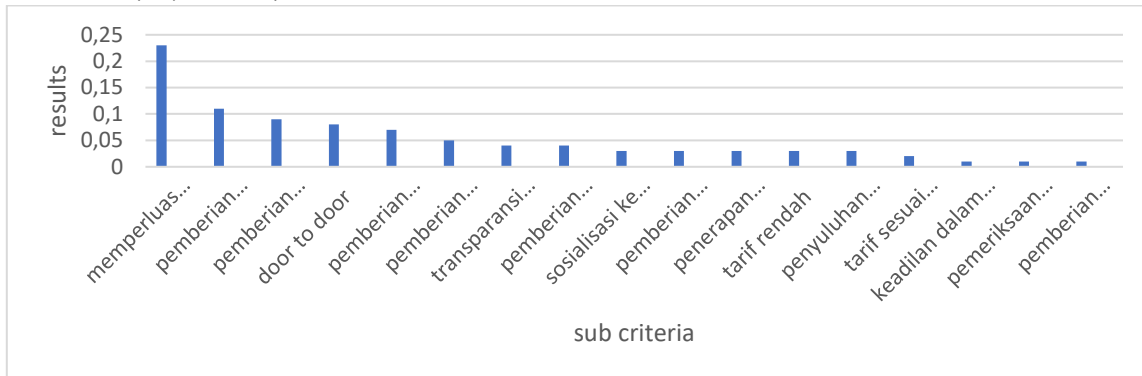


Figure 5. alternative strategic priorities

Source: expert choice v11, 2023

Judging from the AHP calculation results, expanding the payment platform to taxpayers received a value of 0.23 or 23% as the main priority. With the choice of easy payment platforms, it is hoped that motor vehicle taxpayers will not feel too burdened with their tax obligations. Based on the results of this research, it is by the Theory of Planned Behavior (TPB) developed by Ajzen and Fishbein (1980) to explain human behavior in a particular context . The Theory of Planned Behavior (TPB) states that the intention to carry out a behavior influenced by three main factors , namely attitudes towards behavior, how positive or negative the individual is towards the behavior, subjective norms The individual's perception of the social norms associated with the behavior, perceived behavioral control, how easy or difficult it is for the individual to perform the behavior. The expansion of payment platforms can influence the three factors of the Theory of Planned Behavior (TPB) , namely increasing positive attitudes towards tax paying behavior where a platform that is easy to use and comfortable can make the tax payment process more enjoyable and interesting, thereby increasing positive attitudes towards tax paying behavior. Increasing subjective norms that support paying taxes so that platforms are widely used and popular can create stronger social norms for paying taxes, thereby increasing subjective norms that support paying taxes. Increasing perceived behavioral control as a platform that is easily accessible and available in various places can make the tax payment process easier and more comfortable, thereby increasing perceived behavioral control. From the policy priority results obtained, it is hoped that policy makers will focus more on the highest weighting criteria, namely "Policy Providing various payment facilities such as online payments or collaborating with retail outlets " compared to other policies, but this does not mean that other policies are unimportant, because every The policies taken by the government will still have an impact, both positive and negative. Because the results obtained from this research are used as support for decision making, not as a final decision.

CONCLUSION

The performance of achieving PKB targets in Grobogan Regency experienced fluctuations during 2018-2023, where in 2018, 2020 and 2021, target achievement was classified as Very Effective while in 2019 and 2022, target achievement was classified as Effective and in 2023, target achievement experienced a significant decline and was classified as Less effective. Performance fluctuations are influenced by the availability of resources (human, budget, infrastructure) and external conditions (economic, political, social). Meanwhile, the growth rate of target achievement experienced significant fluctuations during 2017-2023. In 2023, the growth rate will experience a significant decline and show performance that is not successful in achieving targets. Increasing motor vehicle taxpayer compliance in Grobogan Regency requires comprehensive efforts that touch all aspects of the criteria that influence taxpayer compliance. The government needs to carry out in-depth analysis and formulate appropriate policies to increase the effectiveness of achieving PKB targets in the future. It is hoped that policy makers will focus more on policies to provide various payment facilities such as online payments or collaborating with retail outlets. This policy is expected to increase taxpayer compliance and achieve PKB targets in Grobogan Regency. Conduct in-depth analysis to identify factors that cause performance fluctuations. Develop effective strategies and work programs to increase target achievement. Increase coordination with related agencies to support target achievement. Monitor and evaluate performance periodically to ensure the effectiveness of achieving targets. Conduct in-depth analysis to determine the optimal tax rate. Carry out tax outreach on an ongoing basis and with the right methods. Improve the quality of tax services sustainably and comprehensively. Conduct in-depth analysis to understand the relationship between income level and taxpayer compliance. Make efforts to increase the moral obligations of taxpayers through education and instilling moral values. Carry out further analysis to determine the most appropriate payment platform to use in Grobogan Regency. Effectively socialize the new payment platform to taxpayers. Conduct regular evaluations to monitor the effectiveness of the policies implemented.

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