

## **The Influence of Implementation of *E-Samsat* and Tax Relief on the Motor Vehicle Taxpayer Compliance in Gianyar Regency during the Pandemic Covid-19**

**N M D Puspitari<sup>1)</sup>, N S Hardika<sup>2)</sup>, and I M Wijana<sup>3)</sup>**

Accounting Departement, PoliteknikNegeri Bali  
Kampus Bukit Jimbaran Street, Kuta Selatan, Badung, Bali-80364

E-mail to:

<sup>1)</sup>madeditapuspitari@gmail.com

<sup>2)</sup>sentosahardika@pnb.ac.id

<sup>3)</sup>madewijana@pnb.ac.id

**Abstract.** The aim of this research is to examine the implementation of *e-samsat* and tax relief on the motor vehicle taxpayer compliance in Gianyar Regency during the pandemic covid-19. This research used questionnaires method to collect the primer data. The questionnaires were distributed in Gianyar *Samsat* Office, in the form of 100 samples of motor vehicle taxpayers by using Slovin's formula. The accidental sampling technique was applied to collect the samples. This research used statistical tests which are validity test, reliability test and normality test. Multiple linear regression technique was applied in this research as well as hypothetical test in the form of t and F. The finding indicated that the implementation of *e-samsat* and tax relief gave a positive and significant impact on motor vehicle taxpayer compliance. The implementation of *e-samsat* and the provision of motor vehicle tax relief will be able to increase the compliance of motorized vehicle taxpayers. Further researchers can expand the research variables in order to describe the research object completely.

**Keywords:** *e-samsat, tax relief, taxpayer compliance*

### **1. Introduction**

Corona Virus Disease 2019 (Covid-19), which has been designated as a global pandemic, has had a huge impact on all aspects of life in various countries, including the economic aspect. During the Covid-19 pandemic in 2020, Indonesia's economic growth declined. The decline in economic growth has an effect on state revenues. This is because the main source of Indonesia's revenue and regional revenue in certain provinces, including Bali comes from taxes. Types of taxes, especially provincial taxes which have a major contribution to the real income of Bali is a motor vehicle tax [2]. Although the motor vehicle tax has the major contribution towards main state income, tax compliance is still become susceptible problem for state and regional tax revenues. As shown in table 1. Below are the totals of motor vehicle data which are registered and make a payment of the motor vehicle tax in Gianyar Regency from 2016 to 2020.

**Table 1.** The Amount of Motor Vehicle which are registered and Make a Payment of Motor Vehicle in Gianyar Regency.

Year	Registered	Paid	Realisation Percentage
2016	388,365	232,845	60%
2017	408,582	238,707	58%
2018	431,493	249,042	58%
2019	347,428	264,495	76%
2020	346,285	236,609	68%

According to table 1, can be shown that the compliance of taxpayer nowadays is still needed an evaluation and improvement. That's because the percentage of realization from 2016 to 2020 experienced fluctuating growth. Realization in 2019 experienced a fairly high increase, but in 2020 it decreased again. This decline was due to the Covid-19 pandemic phenomenon. The Covid-19 pandemic indirectly becomes the reason for the taxpayer for being irresponsible to pay their taxes and caused the tax payment gets hampered [10]. Furthermore, the compliance of assessable tax, which still poor might be happens because of the tax administration service system is less efficient [6]. The inefficiency of the system occurs since conventional method applied, in which require the taxpayer has to come directly to the *Samsat* Office. Subsequently, the taxpayer processes the payment from the counters which result the taxpayer need to spend more time in the *Samsat* Office. So it is considered not efficient for some taxpayers who have a busy schedule.

Regarding that issue, The Government need to give the solution to face this problem by tax reformation such as giving tax socialisation and improving the quality of services based on information technology [3]. One of the solution that has applied is the motor vehicle online administration system which called *e-samsat*. *E-samsat* makes the taxpayer easier by making the payment by online system, especially in this pandemic Covid-19 era [8], which is should be motivated the taxpayer to be responsible as well as effectively increasing the tax revenue.

Besides *e-samsat*, another Government policy that can motivate the taxpayer to pay their taxes is tax relief, such as tax amnesty [12]. As an effort to increase the tax revenue as well as supporting the taxpayer alleviate their economic burden during the pandemic, The Government issues a policy regarding motor vehicle tax relief. This policy was authorized and has started from 21<sup>st</sup> of April until 28<sup>th</sup> of August 2020 and continues until 18<sup>th</sup> of December 2020 since the unimproved economic condition. Tax relief program is enforced to minimize the economic burden of the taxpayer during the pandemic. By optimizing the implementation of *e-samsat*, the payment of motor vehicle tax during the pandemic can be done from home so that physical distancing does not need to be violated.

Related to the background of the study, the problems of the study are: 1) How is the implementation of *e-samsat* influence the compliance of the motor vehicle taxpayer in Gianyar Regency during the pandemic?, 2) How is tax relief influence the compliance of the motor vehicle taxpayer in Gianyar Regency during the pandemic?, 3) How are *e-samsat* and tax relief simultaneously influence the compliance of the motor vehicle taxpayer in Gianyar Regency during the pandemic?

## 2. Theoretical Reviews

### 2.1 Theory of Planned Behaviour (TPB)

TPB is a theory use to analyze the individual behaviour that occurs because of individual intention. That intention is based on their beliefs, including: behavioural belief, normative belief and control belief. Behavioural belief means individual belief towards a result of behaviour that will shape individual attitude. Normative belief means belief in behaviour contains motivation from social environment such as family, friends, etc., which establish the subjective norm. Meanwhile, control belief can be understood as a belief which aims to support or obstruct the behaviour that establishes behaviour control perception [1]. These components will form an intention and finally result an action of individual to undertake an action or vice versa.

## 2.2 Technology Acceptance Model Theory (TAM)

TAM is a theory aims to analyze individual behaviour which determines the approval or disapproval of technology in completing their duties. Some factors that underlying that behaviour are perceived usefulness and perceived ease of use. Perceived usefulness is someone's belief towards technology that will help them to finish their duties. Perceived ease of use means someone's belief in completing their duties will be easier by using technology [9]. These perceptions will form an intention in behaviour and finally a person will establish behaviour to utilize a technology to complete their duties or vice versa.

## 3. Research Method

This research is quantitative research using questionnaires methods to collect the primer data. The questionnaires are using Likert scale with 5 points to differentiate all responses from every respondent. Every respondent in this research is used as sample from every population of motor vehicle taxpayer in Gianyar Regency. The samples of the research are determined by using Slovin's formula which gets 100 taxpayer samples as the result. The questionnaires were distributed in Gianyar *Samsat* Office using accidental sampling technique. This research is using statistical tests such as: validity test reliability test and normality test. Subsequently, the data were analyzed by applying multiple linear regression technique. In applying the multiple linear regression tests, there is also a hypothetical test using t and F tests.

Hypothesis tests which applied in this research, such as:

- H1 : The implementation of *e-samsat* gives significant effect on the compliance of the motor vehicle taxpayer.
- H2 : The implementation of tax relief gives significant effect on the compliance of the motor vehicle taxpayer.
- H3 : The implementation of *e-samsat* and tax relief gives significant effect on the compliance of the motor vehicle taxpayer simultaneously.

## 4. Findings and Discussion

Firstly, the validity test has shown the result that the whole items in every variable generate Pearson Correlation point (r formula) more than r table 0,195, therefore every data can be concluded as valid. Secondly, the reliability test has shown every variable generate Cronbach Alpha point more than 0,7 which means all data can be stated as reliable. Since all data are concluded as valid and reliable, hence the research can be continued to the next level. Thirdly, normality test which applied Kolmogorov-Smirnov test that generate significant point of 0,155, bigger than 0.05, hence, these data concluded as the normal distribution. Since the data are concluded as normal distributed. Therefore the research can be continued into multiple linear regressions.

### 4.1 The result of Multiple Linear Regressions

**Table2.** The Analyze of Multiple Linear Regressions Coefficients<sup>a</sup>

Model	Unstandardized Coefficients		Standardized Coefficients
	B	Std. Error	Beta
1 (Constant)	3.999	2.501	
E-Samsat	0.282	0.082	0.251
Tax Relief	0.651	0.076	0.625

a. Dependent Variable: Taxpayer Compliance

According to table 2, the writer generates the similarity of multiple linear regression models as follow:

$$Y = 3.999 + 0.282X_1 + 0.651X_2$$

From the results above, it can be seen that there is a positive relationship between the *e-samsat* variable (X1) and the tax relief variable (X2) and the taxpayer compliance variable (Y). This formula can also be interpreted as (1) The constant value is 3.999, it is stated if the independent variable (*e-samsat* and tax relief) is 0, then the dependent variable (taxpayer compliance) is 3.999. (2) There is a positive influence of *e-samsat* variable (X1) on the taxpayer compliance (Y), with coefficient regression value of *e-samsat* variable (X1) 0.282. (3) There is a positive influence of tax relief variable (X2) on taxpayer compliance (Y) with coefficient regression value of tax relief (X2) 0.651.

Moreover, the hypothesis was tested by t and F test. T test was carried out to determine each effect of each independent variable individually depending on dependent variable. While the F test to determine the effect of the independent variables together or simultaneously on the dependent variable. The criteria used to determine whether the hypothesis is accepted or rejected are: if the significant value is  $>0.05$ , then  $H_0$  is accepted or  $H_a$  is rejected, this means that the independent variable has no significant effect on the dependent variable. Conversely, if the significant value  $<0.05$ , then  $H_0$  is rejected or  $H_a$  is accepted, this means that the independent variable has a significant effect on the dependent variable.

**Table 3.** The Results of t Test

Model	Coefficients <sup>a</sup>			t	Sig.
	Unstandardized Coefficients		Standardized Coefficients		
	B	Std. Error	Beta		
1 (Constant)	3.999	2.501		1.599	0.113
E-Samsat	0.282	0.082	0.251	3.449	0.001
Tax Relief	0.651	0.076	0.625	8.577	0.000

a. Dependent Variable: Taxpayer Compliance

Based on the results of the t-test in table 3, it can be interpreted that the *e-samsat* variable produces a significant value of 0.001, the score is smaller than 0.05. This shows that  $H_0$  is rejected or  $H_1$  is accepted, which means that the variable of *e-samsat* implementation has a significant effect on taxpayer compliance. While the tax relief variable produces a significant score of 0.000, the score is also smaller than 0.05. This shows that  $H_0$  is rejected or  $H_2$  is accepted, which means that the tax relief variable has a significant effect on taxpayer compliance.

**Tabel 4.** F Test Results

ANOVA <sup>a</sup>						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	453.808	2	226.904	47.111	.000 <sup>b</sup>
	Residual	467.192	97	4.816		
	Total	921.000	99			

a. Dependent Variable: Taxpayer Compliance

b. Predictors: (Constant), Tax Relief, E-Samsat

According to table 4, can be concluded that, significant value which occurs from the F test shows the score of 0.000, and this score is smaller than 0.05. This indicated that, H0 is being declined or H3 is being accepted. Therefore, as the conclusion, independent variables (*e-samsat* and tax relief) both are giving significant effect on motor vehicle taxpayer compliance variable as independent variable.

#### 4.2 Discussion

##### 4.2.1 The Effect of implementation of *e-samsat* ( $X_1$ ) on motor vehicle taxpayer compliance ( $Y$ )

The findings of this research show that the implementation of *e-samsat* gives positive and significant influence on motor vehicle taxpayer compliance as well as increases 0.282 of the coefficient regression value of taxpayer compliance. It means if the implementation of *e-samsat* increases, then the taxpayer compliance in making a payment of their motor vehicle tax will also increase. The finding of this research is supported by TPB theory which indicates the positive behaviour of the taxpayer in the requirement of using *e-samsat* in paying their motor vehicle tax since they believe in the effectivity of *e-samsat* (behavioural belief) and certain about the supporting facilities such as internet, mobile banking, ATM (control belief). Furthermore, it also supported by TAM theory. It means, the taxpayer believes in *e-samsat* is making the payment process effective (perceived usefulness) and the perception of the convenience of using *e-samsat* (perceived ease of use). The finding of this research is similar to research that was conducted by Utami and Kurniawan (2020) which concluded that the implementation of *e-samsat* by the taxpayer gives a positive effect on the taxpayer compliance in Denpasar [11]. Muturi (2015) research findings concluded that online taxation system gives an effect on the taxpayer compliance in small amount of tax in Meru Regency [5].

##### 4.2.2 The influence of tax relief ( $X_2$ ) on motor vehicle taxpayer compliance ( $Y$ )

The research finding shows that the tax relief, such as the abolition of tax sanction, the regression coefficient value of taxpayer compliance was increased to 0,651 which mean if the receiver of tax relief increases, so then, the number of motor vehicle taxpayer compliance in making tax payment will also increase. This result was supported by TPB theory which stated that, there is a positive response of taxpayer regarding abolition of motor vehicle tax sanction. It happens since the taxpayer believes tax abolition could reduce the tax amount during the pandemic (behavioural belief). Moreover, the taxpayer is aware and motivated to pay their taxes if tax relief applied (control belief). The finding of this research is similar to the research that was conducted by Rahayu and Amirah in 2018. According to Rahayu and Amirah (2018) the abolition of a tax sanction program is influencing the compliance of taxpayers in Brebes Regency [7]. A research conducted by Lisa & Hermanto (2018) concluded that tax amnesty is influencing the compliance of taxpayer. This shows that tax relief or tax amnesty can motivate the taxpayer to be compliant in paying their tax [4].

##### 4.2.3 The influence of ( $X_1$ ) and Tax Relief ( $X_2$ ) on Motor Vehicle Taxpayer Compliance ( $Y$ )

The research finding shows that the implementation of *e-samsat* and tax relief simultaneously gives significant effect on motor vehicle taxpayer compliance. This result indicates that the more taxpayer implementing the *e-samsat* and the more taxpayer who received the tax relief at the same time, will able to increase a number of taxpayers to be compliant in paying their motor vehicle tax. The finding or this research is similar to research which was conducted by Utami and Kurniawan in 2020. The *E-samsat* program includes other variables simultaneously gives a positive effect on tax compliance [11]. This research is also similar to research that was conducted by Rahayu and Amirah (2018). The abolition of tax sanction included other variables simultaneously gives significant effect on the motor vehicle taxpayer compliance [7].

## 5. Conclusion

According to the research findings and discussion, the writer concluded that, the implementation of *e-samsat* and tax relief give positive and significant effect on the taxpayer compliance. These independent

variables give significant effect on taxpayer compliance in making the payment of their motor vehicle tax in Gianyar Regency.

## 6. Acknowledgment

The authors would like to express our sincere gratitude to the Almighty God, Gianyar Samsat Office and all the respondents who help the writer to fill the questionnaires during her research. Moreover, the authors would like to express our gratitude to the Director of Politeknik Negeri Bali, Jasafint Committee, and all The Colleagues who supported during this research.

## 7. References

- [1] Anggraini, F., & Waluyo. (2014). Faktor-Faktor Yang Mempengaruhi Kepatuhan Wajib Pajak Orang Pribadi. *E-Journal Magister Akuntansi Trisakti*, 1(1), 51–68.
- [2] Bali, P., Perumusan, G., Kekda, I., Perumusan, K., Wilayah, K., Kantor, P., Bank, P., & Bali, I. P. (2021). *LAPORAN PEREKONOMIAN PROVINSI BALI*.
- [3] Kiria, L., James, M., & Masunga, F. J. (2020). The Influence of Behavioural Intention to use the ICT Tax System on Tax Compliance Behaviour: The Efficacy of Mediating Effect. *Journal of Business Management and Economic Research*, 4(4). <https://doi.org/10.29226/tr1001.2020.215>
- [4] Lisa, O., & Hermanto, B. (2018). The Effect of Tax Amnesty and Taxpayer Awareness to Taxpayer Compliance with Financial Condition as Intervening Variable. *International Research Journal of Management, IT & Social Sciences*, 5(2).
- [5] Muturi, H. M. (2015). Effects of online tax system on tax compliance among small taxpayers in Meru County , Kenya. *Intermational Journal of Economics, Commerce and Management*, III(12), 280–297.
- [6] Pangalila, I. I., Ilat, V., & Runtu, T. (2015). Analisis Pelaksanaan Sistem Pemungutan Pajak Kendaraan Bermotor Di Kota Manado. *Jurnal Emba*, 3(1), 9–16.
- [7] Rahayu, C., & Amirah. (2018). Pengaruh Program Pemutihan Pajak Kendaraan Bermotor, Pembebasan Bea Balik Nama Kendaraan Bermotor, Dan Sosialisasi Kebijakan Terhadap Kepatuhan Wajib Pajak Kendaraan Bermotor (Studi Kasus Pada Kantor SAMSAT Kabupaten Brebes). *Permana : Jurnal Perpajakan, Manajemen, Dan Akuntansi*, 10(1), 1–14. <https://doi.org/10.24905/permana.v10i2.78>
- [8] Saragih, A. H., Khoirunnisa, R., & Hendrawan, A. (2020). Proses Pengambilan Keputusan Penggunaan E-Samsat Oleh Pembayar Pajak Samsat Jakarta Selatan. *Jurnal Sistem Informasi, Keuangan, Auditing, Dan Perpajakan (SIKAP)*, 4(2), 107–121. <https://doi.org/10.31227/osf.io/zdk5h>
- [9] Setiawan, D., Kurniawan, B., & Payamta, P. (2018). Dampak Penggunaan e-Filling Terhadap Kepatuhan Wajib Pajak: Peran Perilaku Wajib Pajak Sebagai Variabel Mediasi. *Jurnal Akuntansi & Auditing Indonesia*, 22(1), 12–24. <https://doi.org/10.20885/jaai.vol22.iss1.art2>
- [10] Tanan, C. I., & Doko, K. A. (2021). Kebijakan Pemerintah Daerah Terhadap Pajak Kendaraan Bermotor Sebelum. *Journals of Economics Development Issues (JEDI)*, 4(1), 377–389.
- [11] Utami, N. P. M. P., & Kurniawan, P. S. (2020). Pengaruh Persepsi Kebermanfaatan, Persepsi Kemudahan Penggunaan, Dan Tingkat Sosialisasi E-Samsat Terhadap Penerimaan Masyarakat Menggunakan E-Samsat (Studi Empiris Masyarakat Kota Denpasar). *JIMAT (Jurnal Ilmiah Mahasiswa Akuntansi)*, 11(3), 607–617.
- [12] Wondal, M., Lambey, L., & Wangkar, A. (2018). Implikasi Penerapan Peraturan Gubernur Nomor 42 Tahun 2017 Terhadap Peningkatan Penerimaan Pajak Kendaraan Bermotor Di Samsat Manado. *Jurnal Riset Akuntansi Going Concern*, 13(4). <https://doi.org/10.32400/gc.13.04.20895.2018>