Research Article

The Effect of Service Quality, Tax Knowledge, and Tax Socialization on Motor Vehicle Taxpayer Compliance (Study on Taxpayers at One-Stop Administration Services Office Batu City)

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Abstract.
Taxpayer compliance is intimately tied to the taxpayer's attitude about assessing the tax. The goal of this study was to determine whether 1) service quality has a significant influence toward motor vehicle taxpayer compliance; 2) tax knowledge has a significant influence toward motor vehicle tax compliance; and 3) tax socialization has a significant influence toward motor vehicle taxpayer compliance. The quantitative research approach was employed in this research, and the population of this study includes taxpayers registered at the One-stop Administration Services Office in Batu City. The sampling method employed was accidental sampling. Tax socialization has a significant influence toward motor vehicle taxpayer compliance. According to the findings of the partial test, the tax socialization provided was effective in increasing motor vehicle tax compliance. That is, the more intense the socialization of taxes provided to taxpayers, the greater the likelihood of increased motor vehicle taxpayer compliance. Tax socialization has a significant influence toward motor vehicle taxpayer compliance. According to the findings of the partial test, the tax socialization provided was effective in increasing motor vehicle tax compliance. That is, the more thorough the socialization of taxes provided to taxpayers, the greater the likelihood of motor vehicle taxpayer compliance.

Keywords: attribution theory, taxpayer attitude, compliance level

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1. Introduction

Taxes are necessary in the existence of the state for its citizens' wellness; the tax sector is one of the largest sources of state revenue. Taxation is a source of governmental money used to fund public interests and national development. The amount of taxation received by a region determines its economic development. Local taxes are levied by municipalities to fund regional development. Taxes that taxpayers deposit or pay will be utilized to fund any development and government spending.

One type of tax that contributes greatly to the country's economy is regional tax. Types of regional taxes that can have the greatest potential for regional revenue, one of which is Motor Vehicle Tax, as stated by Congda & Setyarini (2022) Motor Vehicle Tax is one sort of tax that has a significant impact on regional original income. [1]. Every year vehicle sales are increasing, this situation makes the government have great hopes in obtaining state revenue from paying motor vehicle taxes in line with increased sales of motorized vehicles [2]. This is because currently many people use public and private transportation as a tool to facilitate their daily activities. As a result, this might be one of the causes contributing to increased Motor Vehicle Tax income when compared to other regional taxes.

Regions where one of the main driving factors for Regional Original Revenue comes from Motor Vehicle Taxes, namely East Java. It is recorded in the data from the East Java Regional Office that the province's PAD info generates the most revenue, namely from Motor Vehicle Taxes, as in 2018, namely Rp. 6,448 trillion, in 2019 Rp. 6,890 trillion and in 2020 Rp. 6,566 trillion however, there are cities in East Java province that still have tax arrears such as Batu City. In 2020 there are still 14,540 vehicles that are in arrears of taxes in Batu City, this is recorded in the Batu City One-Stop Single Administration System (SAMSAT). The details are that two-wheeled vehicles (R2) dominate with a total of 12,135 units, then for station vehicles there are 1,291 units, for trucks there are 180 units, 143 units of jeeps and 41 units of buses. It was stated that the vehicle tax arrears, when added together, reached IDR 7.2 billion from the 14,540 vehicles in Batu City [3].

It was stated that the number of motorized vehicles registered at SAMSAT office Batu City in 2019-2021 recorded in the office data is as follows:

TABLE 1: Number of Motorized Vehicles registered at one stop Adminstration Services Office (SAMSAT) Batu City for 2019 – 2021.

Year	Transportation Type		Amount
	Two Wheel (R2)	Four Wheel (R4)	
2019	388,700	72,200	460,900
2020	383,602	74,347	457,949
2021	396,701	75,467	472,168

Source: SAMSAT Office, Batu City, 2022 [4]

The number of motorized vehicles received from the area has expanded dramatically year after year. The number of motorized vehicles registered at the SAMSAT Office in Batu City in 2019-2021 is reported to be 1,391,017. In this amount, of course, it will provide a good amount of income towards local tax revenues. However, of the large number of registered motorized vehicle owners in Batu City, there are still taxpayers who are in

arrears of their motorized vehicle taxes. Thus, taxpayer compliance is the main obstacle that can impede state revenues and becomes a serious problem for the government to encourage tax compliance [5].

The extent to which taxpayers pay or fail to pay motor vehicle taxes. is influenced by various factors, one of which is the quality of service [5]. Taxpayers who receive the highest quality service will feel happy and satisfied with the services given by tax administrators, as a result of which taxpayers likely to be more obedient in paying their tax responsibilities [5]. This is in line with research conducted by Barus (2016) which states that service quality has a significant effect on motor vehicle tax compliance [6] but this is contrary to the results of research conducted by Congda & Setyarini (2022) which reveal that service quality has no effect on motor vehicle tax compliance [1].

Furthermore, tax knowledge might have an influence on motor vehicle taxpayer compliance. Adopting a self-assessment system requires taxpayers to have enough understanding of taxation in order to execute their tax responsibilities effectively and accurately [7]. People may not understand how taxes contribute to funding the government's daily activities such as providing public services to the wider community, infrastructure development, and various state facilities provided to its people if they do not understand tax laws [8]. Taxation knowledge is required so that people may better appreciate the advantages of taxes for their personal wellbeing as well as the growth of the state [9]. This is consistent with studies by Nafi'i and Suryono (2021), which found that tax awareness had a considerable impact toward motor vehicle tax compliance [2] However, this contradicts the findings of Shafrani's (2019) study, which found that tax knowledge had no influence on motor vehicle tax compliance [10].

Tax socialization is one of the initiatives undertaken by the government to enhance compliance. As a result, tax socialization impacts taxpayer compliance [11]. Because not everyone receives tax education and not everyone can acquire education, not everyone understands the benefits of paying taxes. As a result, the government must continue to communicate tax socialization through supportive and innovative media [12]. This is supported by Aprilianti's (2021) study, which explains that tax socialization has a considerable influence on motor vehicle tax compliance [11], although Barus (2016) research argues that tax socialization has no impact on motor vehicle taxpayer compliance [5].

The description of the research results above shows that there are differences in research findings related to similar topics so that researchers are interested in exploring the same topic by modifying the combination of the selected independent variables as well as different research objects and subjects. Another difference from this study to

previous research is the use of the basic theory as a reference, namely the theory of attribution. The use of this theory was chosen because it has compatibility with the research objectives to be achieved regarding the factors that influence a person's behavior in this case is motor vehicle tax compliance. Therefore, this research was conducted to examine the problems above by raising the title "The Effect of Service Quality, Tax Knowledge and Tax Socialization on Motor Vehicle Taxpayer Compliance (Study on Taxpayers at One-Stop Administration Services Office Batu City)"

2. Literature Review

2.1. Attribution Theory

According to the creator of attribution theory, Fritz Heider (1958) in Wiyatno et al., (2021), Attribution theory is an explanation that explains someone's behavior [13]. This theory describes how a person explains the causes of other people's or his own conduct, which will be determined whether from internal or dispositional attributions, which refer to aspects of a person's Individual behavior, such as personality, self-perception, talents, and motivation; or external or situational attributions, which relate to the surrounding environment that might impact conduct, such as social situations, social values, and societal beliefs that will influence behavior [14].

2.2. Local Tax

According to Mardiasmo (2018: 14), local taxes are compulsory payments to areas owed by persons or entities coerced by law, without receiving direct compensation, and used for regional needs for the maximum development of the people[15].

2.3. Motor Vehicle Tax

One of the local taxes levied on motorized vehicle ownership is the Motor Vehicle Tax. In the Governor of East Java decree number 9 of 2018, the foundation for imposing motorized vehicle taxes and transfer fees for motorized vehicles is calculated[16], Motorized Vehicles are all wheeled vehicles and their trailers used on all forms of land highways and are propelled by technical equipment in the form of motors or other equipment that serves to convert a specific energy resource into propulsion of the motorized vehicle in

question, including heavy equipment and large equipment that use wheels and motors in operation but are not permanently attached, as well as motorized vehicles [17].

2.4. Service Quality

Tjiptono (2007:50) defines service quality as a customer assessment of the level of service perceived (perceived service) is expected service level [18]. According to Kotler (2005:15), when other people assess services, they must examine 5 (five) aspects[19], namely:

a. Tangible (Physical Evidence): This category includes Physical facilities (buildings), equipment, personnel, and communication objectives.

b. Empathy, which involves the ease with which connections can be formed, effective communication, Personal attention and knowledge of customer requirements.

c. Responsiveness, or the staff's enthusiasm to serve clients and provide responsive service.

d. Dependability, or the ability to perform promised services on time, accurately, consistently, and adequately.

e. Assurance, which encompasses the staff's skill, expertise, civility, and trustworthy character (free of danger, risk, and uncertainty).

2.5. Tax Knowledge

Carolina (2009: 7) defines tax knowledge as "Tax information that taxpayers may use as a foundation for acting, making choices, and pursuing specific paths or strategies in connection with the execution of their rights and duties in the sphere of taxation." [20].

2.6. Tax Socialization

Tax socialization is an endeavor to give awareness, information, and direction to the wider population, especially taxpayers about all aspects of taxation and law[6].

2.7. Taxpayer Compliance

Tax compliance can be described as a condition in which a taxpayer meets All of his tax duties and asserts all of his tax entitlements[21]. Taxpayer compliance in relation to regional taxes means obeying and complying with every implementation and stipulated

regional tax provision [11]. Compliance in a formal form is defined in the timeliness of taxpayers paying taxes before they are due in accordance with existing regulations. As for material compliance, namely taxpayer compliance in the form of reporting that must be reported to the tax office in full, in detail, and honestly and transparently in accordance with existing provisions [2].

2.8. Hypothesis

H1: Service quality (X1) has a significant influence toward motor vehicle tax compliance in Batu City (Y).

H2: Tax knowledge (X2) has a significant influence toward motor vehicle tax compliance in Batu City (Y).

H3: Tax socialization (X3) has a significant influence toward motor vehicle taxpayer compliance in Batu City (Y).
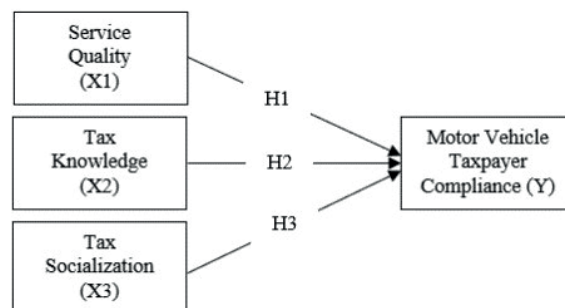

Figure 1: Hypothetical Model. Source: Author's own work.

3. Research Method

This is an explanation for the study using a quantitative techniques. This research was conducted at the SAMSAT Office, Batu City, located on Street Abdul Rahman, Ngagklik, Batu City, East Java. The population of this research namely taxpayers attended with SAMSAT. Office Batu City, is known based on data obtained at the Batu City SAMSAT Office regarding the number of motorized vehicles registered in 2019-2021, namely 1.391.17. The accidental sampling approach was employed for sampling, which means that anyone who encounters the researcher by coincidence can be utilized as a sample provided it is determined that the individual encountered by chance is eligible as a data source[22].

Measure the total quantity of samples utilized by researchers using the formula developed by Slovin because the population in this study has been known in number. So that this study's sample size was 100 respondents. The data analysis technique employed is through the help of the Statistical Product and Service Solution (SPSS) version 25 program.

4. RESULTS

4.1. Test of Normality

TABLE 2: Results of Normality Test.

One-Sample Kolmogorov-Smirnov Test	
	Unstandardized Residues
N	100
asymp. Sig. (2-tailed)	0.113

Source: Author's own work

According to results of the Kolmogorov-Smirnov normality test in a table above, the level of significance is known to be 0.113.. This represents its significance level is more than 0.05 (0.113 > 0.05). It may be deduced that the residual values follow a normal distribution.

4.2. Test of Multicollinearity

TABLE 3: Multicollinearity results.

Independent Variable	Statistics for Collinearity	
	tolerance	VIF
Service Quality (X1)	0.903	1.108
Tax Knowledge (X2)	0.779	1,284
Tax Socialization (X3)	0.836	1,197

Source: Author's own work

Based on the findings are shown in the form of a table above, it is known that in this research, independent variables, which include service quality, tax knowledge and tax socialization, produced the value of VIF is smaller than 10. and produced the tolerance value is larger than 0.10. Thus, the independent variables in the regression model in this study stated There were no signs of multicollinearity. This means that the assumption of multicollinearity is fulfilled. According to the results in the table above, the independent

factors in this study, including service quality, tax knowledge, and tax socialization, created A VIF number less than ten and a tolerance value more than 0.10. As a result, the independent variables In this research's case regression model revealed that there were no signs of multicollinearity. This indicates that the multicollinearity assumption is met.

4.3. Heteroscedasticity Tests

TABLE 4: Heteroscedasticity Results.

Variable	Significance	Information
Service Quality	0.229	there's no heteroscedasticity
Tax Knowledge	0.619	there's no heteroscedasticity
Tax Socialization	0.601	there's no heteroscedasticity

Source: Author's own work

According to the table above, Every independent variable has a significance level more than 0.05 or 5%, indicating that the regression model used in this work did not exhibit heteroscedasticity. This shows that the residual has a homogenous variance. As a result, the assumption of heteroscedasticity is met.

4.4. Analysis of Multiple Regression

TABLE 5: The Multiple Linear Regression Analysis Result.

Model	Unstandardized Coefficients		t	Sig.
	B	std. Error		
(Constant) Service Quality (X1) Tax Knowledge (X2) Tax Socialization (X3)	0.855	2,662	0.321	0.749
	0.190	0.059	3,224	0.002
	0.351	0.059	5,895	0.000
	0.411	0.105	3,927	0.000

Source: Author's own work

A constant of 0.855 this signifies that if service quality (X1), tax knowledge (X2) and tax socialization (X3) are zero, then the motor vehicle taxpayer compliance will have an amount of 0.855, the consistency value of the motor vehicle taxpayer compliance is 0.855.

The service quality coefficient (X1) is 0.190. This shows that any increase in value of the service quality variable (X1) will give an increase in the score on the motor vehicle taxpayer compliance variable of 0.190

The coefficient of tax knowledge (X2) is 0.351. This shows That any increase in value of the tax knowledge variable (X2) will give an increase in the score on the motor vehicle taxpayer compliance variable of 0.351.

The coefficient of tax socialization (X3) is 0.411. This shows That any increase in value of the tax socialization variable (X3) will give an increase in the score on the motor vehicle taxpayer compliance variable of 0.411.

4.5. Partial Test (t test)

TABLE 6: Results of t Test.

Independent Variable	t statistic	t table	Sig.
Service Quality (X1)	3,224	1,984	0.002
Tax Knowledge (X2)	5,895	1,984	0.000
Tax Socialization (X3)	3,927	1,984	0.000

Source: Author's own work

According to the table 6 above, the t test results in this research Can be expressed in the following way:

Service Quality

The test results show the t test statistic (3.224) > t table (1.984), or a significance level (0.002) <0.05 which implies H0 is rejected. It can be concluded this is a significant influence of service quality toward motor vehicle taxpayer compliance.

Tax Knowledge

The test results show the t test statistic (5,895) > t table (1,984), or a significance level (0.000) <0.05, which implies H0 is rejected. It can be concluded that this is a significant influence of tax knowledge toward motor vehicle taxpayer compliance.

Tax Socialization

The test results show the t test statistic (3.927) > t table (1.984), or a significance level (0.000) <0.05 which implies H0 is rejected. It can be concluded that this is a significant influence of tax socialization toward motor vehicle taxpayer compliance.

TABLE 7: Coefficient of Determination (R^2) Test Results.

Model	R	R Square	Adjusted R Square	std. Error of the Estimate
1	0.741	0.548	0.534	2.37035

Source: Author's own work

4.6. Determination Coefficient Test (R^2)

Based on the table.7 above, the regression model's coefficient of determination or adjusted R square impacts service quality, tax awareness, and tax socialization toward motor vehicle taxpayer compliance by 0.534, or 53.4%. This suggests that service quality, tax knowledge, and tax socialization contribute 53.4% toward motor vehicle taxpayer compliance, while other variables beyond the scope of this study contribute the remaining 46.6%.

5. Discussion

5.1. Service Quality (X1) on Motor Vehicle Taxpayer Compliance (Y)

According to study findings, service quality has a significant influence toward motor vehicle taxpayer compliance. Motor vehicle taxpayers in Batu City consider that SAMSAT Office in Batu City has good quality so that this can affect motor vehicle taxpayer compliance, meaning that the better the quality of service, the greater the compliance of motor vehicle taxpayers. If related to attribution theory, service quality can be linked to the perception of taxpayers externally because it is carried out by tax authorities and may have an influence on taxpayers' attitudes and behavior in paying out tax responsibilities. The findings of this investigation are consistent with the findings of Barus' research (2016) [5] and Shafrani (2019) [10], where the significant impact of service quality on motor vehicle tax compliance, but Nafi'i and Suryono (2021) found that service quality has no influence toward motor vehicle tax compliance. [2].

5.2. Tax Knowledge (X2) toward Motor Vehicle Taxpayer Compliance (Y)

According to the result of test, tax knowledge has a significant influence toward motor vehicle taxpayer compliance. In general, taxpayers are already familiar with and comprehend the legislation pertaining to motor vehicle tax, responsibilities and rights pertaining to motor vehicle tax rates and penalty. As a result, the greater the taxpayer's

understanding of the relevant motor vehicle tax legislation, the greater the rise in motor vehicle tax compliance. Based on the attribution theory, the taxpayer's tax knowledge influences his or her view and action that paying taxes has a significant impact on regional revenues. This supports the research that has been conducted by Raharjo & Biettant (2018) [8] and Virgiawati et al., (2019) [23] which show results that there is a significant influence of knowledge of taxation toward taxpayer compliance with motor vehicles but this is not in line with the research of Congda & Setyarini (2022) which reveals that tax knowledge has no influence toward the compliance of motor vehicle tax payers [1].

5.3. Tax Socialization (X3) toward Motor Vehicle Taxpayer Compliance (Y)

According to the test results, tax socialization has a significant influence toward motor vehicle taxpayer compliance. Motor vehicle taxpayers in Batu City believe that the SAMSAT Office in Batu City has offered good socialization, which may influence motor vehicle taxpayer compliance. Thus, the better the execution of tax socialization by SAMSAT officials in Batu City, the more knowledge and awareness taxpayers would have, influencing motor vehicle taxpayer compliance to complete their tax duties. According to attribution theory, tax socialization is an outside factor that might impact taxpayers' attitudes and behaviors in carrying out their tax duties. The results of this research are consistent with Aprilianti's research (2021) which indicates that tax socialization has a significant effect toward motorized vehicle tax compliance However, it differs from the studies undertaken by Widajantie & Anwar (2020) which indicates that tax socialization has no influence toward motor vehicle taxpayer compliance [24].

6. Conclusion and Recommendation

6.1. Conclusions

Based upon the results of the preceding chapter's study and discussions, It's acceptable to conclude that:

The findings of theinfluence of Service Quality (X1) toward Motor Vehicle Taxpayer Compliance (Y) show that service quality has a significant impact toward motor vehicle taxpayer compliance. According to the preliminary test results, improved service quality

can boost motor vehicle tax compliance. This indicates that if the quality of service obtained by the taxpayer improves, so will the compliance of motor vehicle taxpayers.

The findings of Tax Knowledge (X2) on Motor Vehicle Taxpayer Compliance (Y) show that tax knowledge has a significant effect on motor vehicle taxpayer compliance. According to the preliminary test results, taxpayers' tax awareness can boost motor vehicle taxpayer compliance. This suggests that the more the taxpayer's tax knowledge, the greater the motor vehicle tax compliance.

The findings of Tax Socialization (X3) toward Motor Vehicle Taxpayer Compliance (Y) show that tax socialization has a significant influence toward motor vehicle taxpayer compliance. According to the findings of the partial test, the tax socialization provided was effective rising motor vehicle tax compliance. That is, the more thorough the socialization of taxes provided to taxpayers, the greater the likelihood of motor vehicle taxpayer compliance.

6.2. Recommendations

According to the results of the study that has been conducted, there are several suggestions that can be given related to this research. The following suggestions are intended to provide even better results in the future. These suggestions include the following:

For SAMSAT Office of Batu City

Employees of the Batu City One-Stop Administration Services Office (SAMSAT) are expected to always provide and improve information regarding procedures for implementing tax obligations or outreach to increase taxpayer knowledge and provide good service quality, so that taxpayers can maintain a positive perception of the services provided. given by officers at the SAMSAT Office in Batu City in order to encourage the level of compliance of motorized vehicle taxpayers.

For Further Research

For future scientists, it is hoped that they can expand the scope of research by selecting different combinations of variables from the combination of variables in existing research as well as by using other indicators based on references and the latest research findings. It is intended that further research can produce research results in a broader scope, new and more specific results or can provide results from a different perspective regarding motor vehicle taxpayer compliance.

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