

THE EFFECT OF THE IMPLEMENTATION OF E-SAMSAT, TAX SANCTIONS, AND INCOME ON THE COMPLIANCE OF MOTOR VEHICLE TAXPAYERS IN BADUNG REGENCY

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Abstract: The capital market serves as an important medium for investors to generate profits through. Tax is a mandatory contribution to the state, payable by individuals or entities, coercive in nature based on law, without direct compensation, and used to finance state expenditures for the greatest prosperity of the people. Taxpayer compliance reflects the extent to which taxpayers fulfill their tax obligations in accordance with the applicable laws and regulations. This study aims to examine the effect of the implementation of E-Samsat, tax sanctions, and income on the compliance of motor vehicle taxpayers in Badung Regency. This research employs a quantitative approach with a survey method through the distribution of online questionnaires using Google Forms. The number of respondents in this study was 100 people, selected using the accidental sampling method. The data analysis technique used was multiple linear regression analysis with the aid of IBM SPSS version 25. The analysis results show that E-Samsat has a positive and significant effect on taxpayer compliance, tax sanctions have a positive and significant effect on taxpayer compliance, and income has a positive and significant effect on taxpayer compliance. These findings support Attribution Theory and Task Technology Fit Theory, and provide practical input for relevant agencies, particularly the Samsat Office in Badung Regency, in improving taxpayer compliance.

Keywords: Taxpayer Compliance, E-Samsat, Tax Sanctions, Income

INTRODUCTION

Motor vehicle tax delinquents in Indonesia often have complex backgrounds related to their reasons for non-compliance in fulfilling tax obligations on time. One of the main factors is the negative perception that tax contributions do not provide direct or tangible benefits that taxpayers can feel (Nainggolan, 2024). They believe that the tax money they pay is misused or not managed properly by the government, thus failing to return in the form of infrastructure development or public services that can be directly experienced (Satriya, 2025). This situation creates distrust toward the government and makes taxpayers feel as though they are paying taxes for unclear purposes without adequate returns.

In addition, economic aspects play a significant role. Many tax delinquents come from low-income or unstable-income groups, such as drivers, freelancers, or

small traders who do not earn much (Alwi & Yuniarti, 2024). For them, paying taxes is often not a priority; instead, they prefer to meet daily needs and fund their children's education rather than pay vehicle taxes. In many cases, they tend to delay tax payments due to financial constraints. Such delays or arrears occur because they view taxes as a burden rather than a contribution that offers tangible benefits. A lack of awareness of the importance of taxes, uncertainty about their usage, and difficult economic conditions are some of the reasons taxpayers postpone or even ignore their tax responsibilities (Octavianus et al., 2022).

Rochmat Soemitro states that tax is a contribution given by the public to the state according to the law (enforceable) without receiving reciprocal services (anti-prestation), which will later be allocated and used to pay general expenses. In an effort to improve the efficiency and effectiveness of central government administration, part of the responsibilities has been delegated to local governments, covering policy-making, planning, implementation, and financing (Yanti, 2018). One of the most promising original revenue sources for regions is the Motor Vehicle Tax (PKB), as the number of motor vehicles increases significantly each year. This growth is driven by rising demand due to high public mobility in daily life. Furthermore, the growing population each year also increases the demand for motor vehicles, particularly motorcycles. This high use of motor vehicles makes tax revenue one of the most significant sources of state income (Ramdani et al., 2020).

Tax compliance is the act of taxpayers fulfilling their tax obligations in accordance with the applicable laws and regulations in a given country (Ainun et al., 2022). Essentially, taxpayer compliance is a critical issue to address in tax collection. When state tax revenue falls short of projections, the country's development and progress are hindered. Taxpayer compliance is closely related to tax revenue; the higher the level of taxpayer compliance, the greater the state revenue from the tax sector. According to Barile et al. (2024), taxpayer compliance is also closely related to the effectiveness of tax collection strategies and the fairness of the tax system, which fosters individual awareness and encourages taxpayers to fulfill their obligations in accordance with the prevailing laws (Fatmawati & Adi, 2022). Trust in the government and tax administrators also influences taxpayer compliance; citizens are more likely to fulfill their tax obligations if they trust effective tax authorities (Chong & Arunachalam, 2018). In Badung Regency, the number of motor vehicle tax arrears has been increasing, indicating a yearly decline in taxpayer compliance.

Another issue faced by taxpayers is the uncertainty regarding the use of the taxes they pay (Hanifa & Rosdiana, 2023). Many taxpayers feel unaware of how their tax money is allocated and utilized by the government. This lack of transparency often results in distrust and dissatisfaction among taxpayers.

The decline in motor vehicle tax revenue realization indicates suboptimal levels of taxpayer compliance. Poor tax outreach, weak law enforcement, and the absence of improved communication and transparency in the payment process contribute to tax arrears (Hassan et al., 2021). Tax delinquency and avoidance further reduce national and regional tax revenues. If tax evasion continues to grow, regional development will inevitably be hampered. Moreover, declining taxpayer

compliance can lead to a tax gap—the large difference between the actual tax revenue received and the potential tax that should have been collected. This gap can arise from a high amount of unpaid tax liabilities (Adnyani & Anggara, 2023). To address this, efforts to improve taxpayer compliance are needed, such as implementing E-Samsat, enforcing tax sanctions, and considering the income levels of the public.

The government has undertaken various efforts to improve motor vehicle taxpayer compliance, including enhancing online services through the electronic-based E-Samsat system (Saragih et al., 2019). The E-Samsat service is expected to provide faster, more convenient, and more efficient services than conventional tax services. With this system, taxpayers no longer need to queue at the SAMSAT office since E-Samsat can be accessed anytime and anywhere, 24 hours a day. The Bali Provincial Government introduced the E-Samsat service program in 2017, but it only began operating optimally in 2018, as adjustments were still needed. Despite these improvements in modern tax administration systems by local governments, many motor vehicle taxpayers remain unfamiliar with the changes. This situation necessitates that the Badung SAMSAT office optimize the dissemination of information on new motor vehicle tax payment procedures through technology utilization. This approach is expected to help taxpayers better understand and follow the updated procedures. Accordingly, a theoretical framework that aligns with the development of technology-based administrative systems is required (Megayani & Noviari, 2021).

Studies by Maulana & Septiani (2022), Herawati & Hidayat (2022), and Bhagaskara et al. (2023) show that E-Samsat services have a positive and significant effect on motor vehicle taxpayer compliance. The ease of reporting and paying PKB via E-Samsat has increased taxpayer compliance (Maulana & Septiani, 2022). However, these findings contrast with those of Hendriawan & Sofianty (2022) and Puspitasari et al. (2022), which state that there is no effect of E-Samsat on motor vehicle taxpayer compliance. Many taxpayers still find it difficult to process tax payments through E-Samsat (Puspitasari et al., 2022). Similarly, while Megayani & Noviari (2021) found that E-Samsat has a positive effect on compliance, Aprilianti (2021) and Irkham & Indriasih (2021) reported no significant effect because the E-Samsat program was not yet operating optimally.

In addition to E-Samsat implementation, tax sanctions also influence taxpayer compliance. According to Mardiasmo (2019:62), tax sanctions guarantee that tax law provisions (tax norms) will be observed; in other words, tax sanctions are a preventive tool to deter taxpayers from violating tax norms. Kurniawan (2020) states that administrative tax sanctions may take the form of interest, fines, and increases in payable taxes, and under regional tax laws, such sanctions may be imposed due to taxpayer negligence or unintentional errors. This implies that stricter and more severe tax sanctions will enhance compliance in paying motor vehicle taxes at the SAMSAT office (Sahraini & Harini, 2024). Based on this definition, tax sanctions can be described as negative penalties imposed on taxpayers who violate regulations, in the form of monetary payments stipulated by

regional tax laws. Tax sanctions play an important role in teaching offenders not to underestimate tax regulations.

To improve motor vehicle taxpayer compliance, the enforcement of motor vehicle tax sanctions is necessary. Therefore, the SAMSAT office in Denpasar should provide good public services to improve taxpayer compliance (Pratama, 2021). This is aimed at ensuring taxpayers pay their taxes on time. Tax sanctions are important to teach tax offenders not to disregard tax laws and to increase state revenue. Tax law enforcement in the motor vehicle tax context is realized through the imposition of administrative sanctions, which are necessary to instill compliance among taxpayers (Adnyani & Anggara, 2023).

Research by Ristanti et al. (2022) found that tax sanctions have a positive effect on taxpayer compliance. However, this contradicts the findings of Maxuel & Primastiwi (2021), which suggest that the strictness of tax sanctions does not positively affect compliance. Karlina & Ethika (2020) reported that tax sanctions have no significant effect on motor vehicle taxpayer compliance, while Isnaini & Karim (2021) found the opposite—that tax sanctions have a significant effect.

In addition to E-Samsat and tax sanctions, income levels also affect taxpayer compliance. Income is considered important in relation to paying taxes. Economic factors cause variations in taxpayers' income levels, which in turn influence compliance. The economic factor of income level is fundamental in fulfilling tax obligations. Low motor vehicle tax revenue can also be significantly affected by taxpayers' income levels. Tax collection should align with taxpayers' ability to pay, which is influenced by income. Therefore, taxes should be collected at the right time—when taxpayers have the financial capacity (Leo et al., 2022).

As noted by Bhagaskara et al. (2023), when a person earns income, it is instinctively used first to meet personal and family needs. Research by Barlan et al. (2021) and Bhagaskara et al. (2023) found that income levels have a positive and significant effect on motor vehicle taxpayer compliance. However, Cahyani & Musmini (2023) found no such effect. Nevertheless, income can influence awareness and compliance with legal provisions, including tax obligations.

Based on these phenomena and the inconsistencies in prior research results, the authors are interested in conducting a study entitled "The Effect of E-Samsat, Tax Sanctions, and Income Levels on the Compliance of Motor Vehicle Taxpayers at the Badung SAMSAT Office".

METHOD

This study employs a quantitative approach with an associative design to examine the Effect of E-Samsat implementation, tax sanctions, and income level on Motor Vehicle Taxpayer Compliance in Badung Regency. This research was conducted at the Samsat Office of Badung Regency based on the phenomenon of a decline in taxpayer compliance and an increase in tax arrears from 2020 to 2023. The sample was determined using the accidental sampling method with the Slovin formula, resulting in 100 respondents who are active motor vehicle taxpayers (Sugiyono, 2019).

Primary data were collected through questionnaires with a five-point Likert scale and tested using validity and reliability tests to ensure the accuracy of the instrument. The independent variables include E-Samsat implementation, tax sanctions, and income, while the dependent variable is taxpayer compliance. Each variable was measured based on indicators adapted from previous studies and adjusted to the local context. Data analysis was carried out using multiple linear regression with the assistance of SPSS, which was also complemented by classical assumption tests such as normality, multicollinearity, and heteroscedasticity (Bhagaskara et al., 2023; Ghozali, 2018).

Hypothesis testing was conducted partially and simultaneously using the t-test and F-test to measure the Effect of each independent variable on the dependent variable. The coefficient of determination (R^2) was used to determine the extent to which the independent variables explain the variation in taxpayer compliance. The results of this testing are expected to provide policy recommendations for local governments in increasing tax compliance through the optimization of the E-Samsat system, enforcement of sanctions, and adjustment of policies based on taxpayer income (Widiastini & Supadmi, 2020; Emzir, 2015).

RESULTS AND DISCUSSION

Classical Assumption Test Results

1) Normality Test

Table 1. Normality Test Results

Equality	Asymp. Sig. (2-tailed) Kolmogorov-Smirnov Z
Sub-structural	0.117

Source: Appendix Primary data (processed data), 2025

Based on the normality test using the One-Sample Kolmogorov-Smirnov Test as shown in Table 1, the Asymp. Sig. (2-tailed) Kolmogorov-Smirnov value is 0.117. This value is greater than the alpha value of 0.05, indicating that the data used in this study are normally distributed. Therefore, it can be concluded that the model meets the normality assumption.

2) Multicollinearity Test

Table 2. Multicollinearity Test Results

Equality	Model	Collinearity Statistics	
		Tolerance	VIF
Sub-structural 1	E-Samsat	0.735	1,360
	Tax Penalties	0.733	1,364
	Income	0.728	1,373

Source: Appendix Primary data (processed data), 2025

Based on Table 2, it is shown that there is no independent variable with a tolerance value less than 0.10 and no independent variable with a VIF value greater than 10. Therefore, the regression model is free from multicollinearity symptoms.

3) Heteroscedasticity Test

Table 3. Heteroscedasticity Test Results

Equality	Variables	t	Sig.
Sub-structural 1	E-Samsat	-1.107	0.295
	Tax Penalties	-0.216	0.829
	Income	-1,376	0.172

Source: Appendix Primary data (processed data), 2025

Based on Table 3, it is shown that each variable has a significance value greater than 5 percent (0.05). This indicates that the independent variables used in this study do not significantly affect the dependent variable, namely the absolute residual. Therefore, this study is free from heteroscedasticity symptoms.

Results of Multiple Linear Regression Analysis

Table 4. Results of Multiple Linear Regression Analysis Test

Coefficients ^a						
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	
	B	Std. Error	Beta			
1	(Constant)	0.541	0.278		1,947	0.055
	E-Samsat	0.566	0.072	0.542	7,811	0,000
	Tax Penalties	0.135	0.041	0.227	3,267	0.002
	Income	0.157	0.048	0.228	3,267	0.002

a. Dependent Variable: Taxpayer Compliance

Source: Appendix Primary data (processed data), 2025

The values of the constant (α) and regression coefficients B_1 – B_3 based on SPSS version 25.0 for Windows are as follows:

$$a = 0,541$$

$$b_1 = 0,566$$

$$b_2 = 0,135$$

$$b_3 = 0,157$$

Based on the above values, the multiple linear regression equation is:

$$Y = 0.541 + 0.566X_1 + 0.135X_2 + 0.157X_3 + e$$

Interpretation of the equation.

- a) The constant value of 0.541 indicates that if E-Samsat, tax sanctions, and income are equal to zero, then taxpayer compliance is 0.541.
- b) The regression coefficient value for E-Samsat is 0.566 with a positive sign, indicating that each increase in E-Samsat will increase taxpayer compliance, assuming other variables remain constant.
- c) The regression coefficient value for tax sanctions is 0.135 with a positive sign, indicating that each increase in tax sanctions will increase taxpayer compliance, assuming other variables remain constant.
- d) The regression coefficient value for income is 0.157 with a positive sign, indicating that each increase in income will increase taxpayer compliance, assuming other variables remain constant.

1) Model Feasibility Test (F Test)

Table 5. F Test Results in the ANOVA Table

ANOVA					
Model	Sum of Squares	Df	Mean Square	F	Sig.
Regression	21,683	3	7,228	61,984	.000b
1 Residual	11,194	96	.117		
Total	32,878	99			

Source: Appendix Primary data (processed data), 2025

Based on Table 5 above, the significance value of F is $0.000 < 0.05$, indicating that the regression model is feasible to use and can be continued for partial testing.

2) Coefficient of Determination Test (R^2)

Table 6. Results of the Coefficient of Determination Test

Model Summary ^b				
Model	R	R Square	Adjusted R Square	Standard Error of the Estimate
1	0.818	0.660	0.649	0.34148

Source: Appendix Primary data (processed data), 2025

Based on Table 6, the coefficient of determination (R^2) is 0.649. The formula to calculate determination is $D = R^2 \times 100$ percent, thus $D = 0.649 \times 100$ percent = 64.9 percent. This means that 64.9 percent of the variation in taxpayer compliance can be explained by the variation of the three independent variables, namely E-Samsat, tax sanctions, and income. Meanwhile, the remaining portion, amounting to 100 percent – 64.9 percent = 25.1 percent, is influenced by other variables not discussed in this study.

3) Partial Test (t-Test)

Table 7. Results of the t-Test in the Coefficients Table

		Coefficients^a			t	Sig.
Model		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta		
1	(Constant)	0.541	0.278		1,947	0.055
	E-Samsat	0.566	0.072	0.542	7,811	0,000
	Tax Penalties	0.135	0.041	0.227	3,267	0.002
	Income	0.157	0.048	0.228	3,267	0.002

a. Dependent Variable: Taxpayer Compliance

Source: Primary data (processed data), 2025

Based on Table 7, the results of the t-test between each independent variable and the dependent variable are as follows.

- a) The t-test results indicate that the E-Samsat variable has a positive regression coefficient with a significance value of $0.000 < 0.05$, meaning that E-Samsat has a positive effect on motor vehicle taxpayer compliance in Badung Regency; therefore, H₁ is accepted. This implies that the higher the E-Samsat implementation, the greater the motor vehicle taxpayer compliance in Badung Regency.
- b) The t-test results indicate that the tax sanctions variable has a positive regression coefficient with a significance value of $0.002 < 0.05$, meaning that tax sanctions have a positive effect on motor vehicle taxpayer compliance in Badung Regency; therefore, H₂ is accepted. This implies that the stricter the tax sanctions, the greater the motor vehicle taxpayer compliance in Badung Regency.
- c) The t-test results indicate that the income variable has a positive regression coefficient with a significance value of $0.002 < 0.05$, meaning that income has a positive effect on motor vehicle taxpayer compliance in Badung Regency; therefore, H₃ is accepted. This implies that the higher the income, the greater the motor vehicle taxpayer compliance in Badung Regency.

Discussion of Research Findings

The Effect of E-Samsat Implementation on Motor Vehicle Taxpayer Compliance at SAMSAT Badung Regency

Based on the results of the first hypothesis test in this study regarding the effect of E-Samsat on motor vehicle taxpayer compliance at SAMSAT Badung Regency, it can be seen that there is a positive and significant effect of E-Samsat on motor vehicle taxpayer compliance at SAMSAT Badung Regency. The results of this

study indicate that the higher the use of E-Samsat, the higher the compliance of motor vehicle taxpayers at SAMSAT Badung Regency. Therefore, the first hypothesis in this study is proven true.

This indicates that taxpayer compliance can increase with the presence of E-Samsat, as it facilitates taxpayers in making timely motor vehicle tax payments. This occurs because the payment process through E-Samsat can be conducted online, anytime, and anywhere. In addition, taxpayers can avoid long payment queues (Hadianto et al., 2024).

The Effect of Tax Sanctions on Motor Vehicle Taxpayer Compliance at SAMSAT Badung Regency

Based on the results of the second hypothesis test in this study regarding the effect of tax sanctions on motor vehicle taxpayer compliance at SAMSAT Badung Regency, it can be seen that there is a positive and significant effect of tax sanctions on motor vehicle taxpayer compliance at SAMSAT Badung Regency. The results of this study indicate that the stricter the tax sanctions imposed, the higher the compliance of motor vehicle taxpayers at SAMSAT Badung Regency. Therefore, the second hypothesis in this study is proven true.

This indicates that tax sanctions are used to establish order among taxpayers in fulfilling their tax obligations. In addition, the role of tax sanctions is to impose penalties on tax violators so they do not take tax regulations lightly (Valentina et al., 2022). According to attribution theory, tax sanctions are caused by external factors, where conditions and the surrounding environment make taxpayers more compliant due to the applicable sanctions if they violate.

The Effect of Income on Motor Vehicle Taxpayer Compliance at SAMSAT Badung Regency

Based on the results of the third hypothesis test in this study regarding the effect of income on motor vehicle taxpayer compliance at SAMSAT Badung Regency, it can be seen that there is a positive and significant effect of income on motor vehicle taxpayer compliance at SAMSAT Badung Regency. The results of this study indicate that the higher the income, the higher the compliance of motor vehicle taxpayers at SAMSAT Badung Regency. Therefore, the third hypothesis in this study is proven true.

This indicates that higher income is often associated with greater awareness of the importance of paying taxes, which contributes to taxpayer compliance and enables taxpayers to fulfill their tax obligations more easily. This shows that an individual's economic condition affects their ability to pay taxes without experiencing financial hardship (Ningsih et al., 2022). Income is considered an internal factor in attribution theory that influences taxpayer compliance. Taxpayers with a good understanding of the role of taxes, especially if they feel financially capable, tend to be more compliant.

CONCLUSION

Based on the results of data analysis and the discussion presented in the previous chapters, several conclusions can be drawn as follows.

- 1) E-Samsat has a positive and significant effect on taxpayer compliance at the SAMSAT office in Badung Regency. This indicates that the higher the use of E-Samsat by taxpayers, the greater the improvement in taxpayer compliance at the SAMSAT office in Badung Regency.
- 2) Tax sanctions have a positive and significant effect on taxpayer compliance at the SAMSAT office in Badung Regency. This indicates that the stricter the tax sanctions applied to taxpayers, the greater the improvement in taxpayer compliance at the SAMSAT office in Badung Regency.
- 3) Income has a positive and significant effect on taxpayer compliance at the SAMSAT office in Badung Regency. This indicates that the higher the taxpayer's income, the greater the improvement in taxpayer compliance at the SAMSAT office in Badung Regency.

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