

# THE EFFECT OF THE IMPLEMENTATION OF THE ONLINE TAX VEHICLE SYSTEM APPLICATION ( NEW SAKPOLE), PAYMENT COMPLIANCE LEVEL AND SERVICE QUALITY OF THE NEW SAKPOLE APPLICATION ON MOTOR VEHICLE TAX RECEIPTS IN TEGAL REGENCY

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## ABSTRACT

*This study aims to examine the effect of the application of the NEW SAKPOLE application, the level of payment compliance and the quality of service of the NEW SAKPOLE application on motor vehicle tax revenue in Tegal Regency. The population of this study were all motor vehicle taxpayers in Tegal Regency. The sampling technique in this study used simple random sampling and to determine the sample size using the Slovin formula. The data used is primary data through the distribution of questionnaires directly to respondents. The data analysis used is multiple linear regression using SPSS version 26. NEW SAKPOLE application partially has no effect on motor vehicle tax revenue in Tegal Regency. The level of payment compliance partially has a positive effect on motor vehicle tax revenue in Tegal Regency. The quality of service of the NEW SAKPOLE application partially has no effect on motor vehicle tax revenue in Tegal Regency.*

**Keywords:** NEW SAKPOLE application, payment compliance level and service quality of NEW SAKPOLE application, motor vehicle tax revenue.

## A. INTRODUCTION

Nowadays, owning a motorized vehicle has become an essential need for every individual in carrying out their daily routines. Therefore, it is not surprising that every family has more than one motorbike. The number of vehicles in Central Java continues to increase from year to year. According to data collected by the Central Statistics Agency (BPS) of Central Java Province, the number of motorized vehicles in the province in 2021 reached 1,875,781 units, this figure increased by 10.31% from the previous year, which was 1,702,435 units (Afrian, 2024)

Tax compliance is defined as the fulfillment of tax obligations carried out by taxpayers to contribute to national development, the fulfillment of which is expected to be voluntary (Aguys, 2017). The level of community compliance in paying motor vehicle taxes needs to be increased again, considering its role as one of the main sources of income for the region.

In the midst of the busyness and high mobility of society, NEW SAKPOLE provides a practical solution for paying motor vehicle tax. The New Sakpole application marks a new era in motor vehicle tax services, this innovative

breakthrough provides convenience for taxpayers to increase awareness and propriety in fulfilling their obligations (Audrye & Suryarmi 2023)

The quality of NEW SAKPOLE Applicant services continues to be continuously improved and enhanced.

Because it turns out that there are still obstacles and obstacles in the process of disbanding the NEW SAKPOLE application, which is still unknown to many people, this is due to the fact that people are not yet ready to pay vehicle taxes through online applications because they do not understand the internet and finances. They choose to pay their vehicle taxes through offline SAMSAT which is more preferred by their lack of knowledge about the internet (Hartants et al, 2020).

In Irgal Regency, the level of motor vehicle tax collection has decreased over the past few years due to the efforts of human resources (HR) in collecting taxes door to door (DTD) and the level of public awareness. The following is a table of data obtained from the UPPD SAMSAT Katspaten Ingat

**Table 1.1 Realization of Motor Vehicle Tax Revenue in Tegal Regency**

Thn	Target (Rp)	Realisasi Penerimaan (Rp)	Persentase (%)
2019	100.491.000.000	214.959.358.277	100.34
2020	104.000.000.000	98.793.096.675	94.99
2021	113.435.000.000	103.272.649.000	91.04
2022	161.750.491.000	118.423.483.625	73.21
2023	178.563.413.000	118.334.543.000	66.37

Sumber: Sumber Informasi PAD SAMSAT KAB TEGAL

Based on table 11 above, it shows that the realization of the largest acquisition of tax revenue, motor vehicles in Tegal Regency which reached the realization target only in 2019, reached Rp. 214,959,358,277 with a percentage of 100.34%. While in 2020, 2021, 2022, and 2023 the achievement of the target realization of tax revenue, is still not optimal

100%. This shows that even though the number of motorized vehicles increases every year, the realization of revenue from motorized vehicles has still experienced a significant decline for several years, especially after the highest achievement in 2019.

It is hoped that the existence of the NEW SAKPOLE application can increase motor vehicle tax revenues in the legal district every year through a consistent system and quality services. This needs to be planned with taxpayer compliance regarding the obligation to pay taxes, although the principle of taxation is not directly felt, it is important to motivate taxpayer compliance in carrying out their obligations (Hardiningsih & Yulianawati, 2011).

## B. RESEARCH METHODS

This research was conducted using a qualitative approach. According to Creswell, (2018.111) the quantitative research method is a technique used to test a particular hypothesis by examining the correlation between various variables.

The type of data used in this research is primary data through questionnaires distributed to all taxpayers at the SAMSAT office.

Tegal Regency Based on the data obtained, there are 403,703 taxpayers who have been registered as motor vehicle tax officials at the Tegal Regency SAMSAT Office. In this study, the sampling method used was simple random sampling and to find out how much, the sample to be studied was used in general.

## C. RESULTS AND DISCUSSION

### Descriptive Statistical Analysis

NEW SAKPOLE Application (X1) has an average value of 35.69 with a standard deviation of 5.681 so that the data is declared good because the mean value is  $>$  standard deviation. The level of payment compliance (X2) has an average value of 39.73 with a standard deviation of 3.792 so that the data is declared good because the mean value is  $>$  standard deviation. The Quality of Service of the NEW SAKPOLE Application (X3) has an average value of 18.78 with a standard deviation of 6.403 so that the data is declared good because the mean value of the standard

deviation of PKB Recipients (Y) has a standard value of 37.95 and a standard deviation of 4.200 so that the data is declared good, because the mean value is  $>$  standard deviation. **Validity Test Results**

In the research, the validity of the data was measured using SPSS StanStic 76 and the table. It is known that the table from your research is 0.196 obtained from the calculation of the value at with alpha 5%. The hand of the validity test states that all questions on variables X1, X2, X3 and Y are declared valid because the calculated value  $>$  r table

### Reliability Test Results

Unreliability aims to determine the validity of the questionnaire or survey in assessing the existence of similarity in the construct/stability of the questionnaire over time.

Variabel	Cronbach Alpha	Nilai Kritis	Keterangannya
Aplikasi NEW SAKPOLE (X1)	0.895	0.60	Realabel
Tingkat Kepuasan Pembayaran (X2)	0.603	0.60	Realabel
Kualitas Layanan Aplikasi NEW SAKPOLE (X3)	0.903	0.60	Realabel
Penerimaan PKB (Y)	0.674	0.60	Realabel

Sumber : Dataolah SPSS 26, 2024

Based on the results above, it shows that the Cronbach alpha value and each sane table have a value of more than 0.60, so it is stated that all the research variables are reliable.

### Normality Test

One-Sample Kolmogorov-Smirnov Test		Unstandardized Residual
N		190
Normal Parameters <sup>a</sup>	Mean	00000000
	Std. Deviation	4.05324312
Most Extreme Differences	Absolute	.079
	Positive	.074
	Negative	-.079
Test Statistic <sup>b</sup>		.079
Asymp. Sig. (2-tailed)		.125
a. Test distribution is Normal.		
b. Calculated from data.		
c. Likelihood Significance Correction.		

Sumber : Dataolah SPSS 26, 2024

The table above shows that the data in this study is normally distributed if the Asymp. Sig (2-Tailed) value is 0.125  $>$  0.05.

### Multicollinearity test

Based on the results of the analysis that has been carried out, the tolerance values of X1 (0.333), X2 (0.802) and X3 (0.296)  $>$  0.10, while the VIF values of X1 (3.008), X2 (1247) and X3 (3.382)

10.00 then it can be concluded that there are no symptoms of multicollinearity

### Heteroscedasticity Test

In this study, testing for heteroscedasticity was carried out using the Gletiet test.

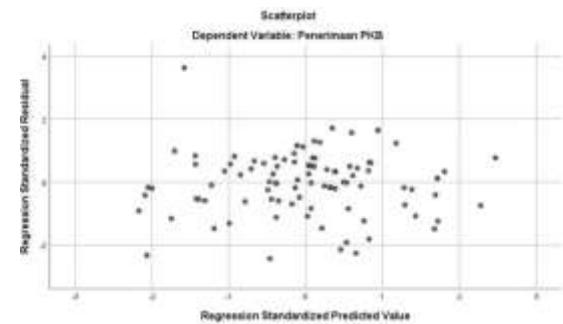


Figure 2 Results of Un Heteroscedasticity

Based on the cornerplot image, it can be seen that the tuk-tuks are spread well above the number 0 on the Y axis with an irregular pattern, so it can be stated that there are no symptoms of heteroscedasticity.

### Multiple Linear Regression Analysis

Model	Coefficients <sup>a</sup>				T	Sig.
	Unstandardized Coefficients		Standardized Coefficients			
	B	S.E. Beta	Beta			
1 (Constant)	14.957	4.137		3.615	.003	
Aplikasi New Sakpole (X1)	.070	.113	.094	.617	.539	
Tingkat Kepuasan Pembayaran (X2)	.530	.109	.479	4.859	.008	
Kualitas Layanan New Sakpole (X3)	.015	.106	.022	.138	.891	

a. Dependent Variable: Penerimaan PKB

Sumber : Dataolah SPSS 26, 2024

The formula for the multiple linear regression equation is as follows,

$$Y + 14.957 + 0.070X_1 + 0.530X_2 - 0.015X_3 + e$$

From the regression formulation obtained, an analysis can be taken that...

- The constant value of 14.957 states that if X1, X2 and X3 have a value of 0, then Y will remain constant at 14957.
- The coefficient value of X1 shows a value of (-) 0.070, meaning that if there is an increase in the variable X1, there will also be an increase in the value of the variable Y by 0.070.
- The coefficient value of X2 shows a value of (+) 0.530, meaning that if the variable X2 increases, the value of the variable Y will also increase by 0.530.
- The coefficient value of X3 shows a value of () 0.015, meaning that if the variable X3 decreases, there will also be a decrease in the value of the Y variable of 0.015.

## HYPOTHESIS TEST

### Model Suitability Test (F Test)

The following presents the results of the feasibility test of the model in this study as follows.

ANOVA <sup>a</sup>					
Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	441.299	3	147.070	10.814	.000 <sup>b</sup>
Residual	1395.541	95	13.599		
Total	1746.750	98			

Sumber : Data olah SPSS 26, 2024

Based on the results of the test above, the value of  $F$  hitma ( $10.814 > 3.091$ ) with a significance value of  $10,000 < 0.05$  so that the model used in this study is considered feasible.

### Statistical Test 1 (T-Test)

The following are the results of the statistical analysis in this study as follows.

Model		Coefficients <sup>a</sup>		t	Sig.
		Unstandardized Coefficients	Standardized Coefficients		
	B	Std. Error	Beta		
1	(Constant)	14.937	4.137	3.616	.000
	Aplikasi New Sakpole (X1)	.070	.113	.094	.617
	Tingkat Kepatuhan Pembayaran (X2)	.530	.199	.479	4.059
	Kualitas Layanan New Sakpole (X3)	-.015	.196	-.022	-.138

a. Dependent Variable: Penerimaan PNB

Sumber : Data olah SPSS 26, 2024

Based on the table above, the results of the research hypothesis are as follows:

- The variable of the NEW SAKPOLE application has a coefficient value of 0.070 with a positive sign and a significant value of  $0.539 \pm 0.05$  with a value of 1 research table of 1.660. And the  $t$  value is  $0.617 < 1.660$ , thus  $H_1$  is rejected, meaning that the New Sakpole Application variable partially has no effect on motor vehicle tax revenue in Tegal Regency.
- The variable level of payment compliance has a coefficient value of 0.530 which is positive and a significant value of  $0.05$  with a  $t$ -value of  $4.059 > 1.660$ , thus the  $t$ -value is smaller than the table or  $(4.059 > 1.660)$   $H_2$  adjunct is tested, this shows that the level of payment compliance has an effect on motor vehicle tax revenue in Tegal Regency.

c The variable of service quality of new saknsole application has a coefficient value of 0.015 with a negative sign and a significant value of  $0.891 > 0.05$  while the table value is obtained and the calculation  $(a_2, nk-1 \text{ or } 0.05 \cdot 10031) - (0.05 \cdot 96) - 1.660$ , which means the value of the new saknsole application is smaller than the table or  $(-0.138 < 1.660)$ . This means that the hypothesis is rejected, this shows that the quality of service of the new saknsole application does not affect the receipt of motor vehicle tax in Tegal Regency.

### Coefficient of Determination

The following are the results of the determinant coefficient in this research which can be seen as follows.

Model Summary			
Model	R	R Square	Adjusted R Square
1	.503 <sup>b</sup>	.253	.229

a. Predictors: (Constant), Kualitas Layanan New Sakpole, Tingkat Kepatuhan Pembayaran, Aplikasi New Sakpole

Sumber : Data olah SPSS 26, 2024

Based on the results of the determination coefficient test above, the percentage of diversity of the  $Y$  variable, namely the acceptance of motorized vehicle parking, which can be explained by the  $X1$  and  $X2$  variables is 22.9%, while the remaining 77.15% is explained by other factors that were not examined in this study.

## DISCUSSION

- The Impact of the NEW SAKPOLE Application. Teshadan Motor Vehicle Tax Reduction in Kaloupaten Tegal And the calculation results obtained a coefficient value of 0.070 and a significance value of  $0.539 > 0.05$ , the overall value of the lutung  $0.617 < 1.660$ . Thus,  $H_1$  states that the NEW SAKPOLF Application has an effect on the acceptance of motor vehicle fare in Tegal Regency and is rejected.

This study is in line with the research of Marljati et al. (2022) and Zamzam et al (2023) which stated that the NEW SAKPOLE application had no effect on motor vehicle tax revenues. The possible cause of why the NEW SAKPOLE application did not have a significant effect on motor vehicle tax revenues was because the public did not really know about this

application, felt more heels if paying taxes online and are constrained by the features or use of the NEW SAKPOLE application

2. The Influence of Payment Compliance Level on Motor Vehicle Tax Revenue in Tegal Regency From the calculation results for the variable level of payment compliance ( $X_2$ ), the coefficient of 0.530 is obtained, which is positive and the significant value is 0.000 0.05, while the calculated value is  $4.589 > 1$  table 1.660. Thus, H2 states that the level of payment compliance has a positive effect on vehicle tax revenue in Tegal Regency.

This study is in line with the research of Hamidi & Rivandi. (2023), Ami & Syahfius (2020) and Supuvadi et al (2020) which states that the level of compliance with payments has a positive effect on motor vehicle tax revenues. The more obedient a person is in paying their taxes, the more optimal tax revenues will be obtained and this study is also in line with the Theory of Planned Behavior which states that compliance is the main determining factor in tax payment compliance, taxpayers who have the ability to comply with their obligations will tend to show compliant behavior in paying their taxes: a

3. The Influence of the Quality of Service of the NEW SAKPOLE Application on the Perceived Value of Motor Vehicle Taxes in Tegal Regency Based on the results of the use that has been carried out, it shows a kefrauen value of 0.015, a negative sign and a significant value of  $0.891 > 0.05$ , while the calculated pilast is  $-0.138$  1 label 1660. This shows that the quality of the new sakpole application service has a negative effect on the estimation of motor vehicle tax in Tegal Regency. Thus, it can be said that the third hypothesis is rejected.

This study is in line with Suhartong & Yehrakiel, (2022) who stated that the quality of the e-samsal or new sakpoin program does not provide significant support for motorized vehicle parking. The possible reason why the quality of the NEW SAKPOLE application service does not have a significant effect is because it turns out that there are still obstacles in the payment process, such as the long system verification process.

## CONCLUSION

In this research, it was found that the implementation of the NEW SAKPOLE application in Tegal Belutu Regency succeeded in increasing motor vehicle tax revenue significantly. This is due to several factors, namely, the lack of understanding and negative perceptions of taxpayers towards this application because it is complicated to use and the quality of application services that are not optimal because there are still many technical obstacles experienced by taxpayers when using the application.

## Suggestion

For the research object, it is expected that the agency can do something interesting, such as collaborating with local millionaires to promote the NEW SAKPOL E application and the quality of application services so that the public is more calm and more careful in paying motor vehicle taxes without having to come to the SAMSAT office.

For further researchers, this study can be developed further because this study still has many shortcomings in the results of the study, namely only 23% which is a factor in accepting PKB in Tegal Regency, the rest is explained by other factors that are not discussed in the study. Further researchers can replace the object of the study to make it wider in scope and what results are provided.

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