THE ANALYSIS OF MOTOR VEHICLE TAXPAYER COMPLIANCE AT UPTD-PPD SAMSAT TOMOHON

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Abstract:
Tax is the mandatory contribution of the people to the state that is coercive and cannot be directly rewarded for services. Taxes serve as a source of funds for the government to finance its expenses. Tax compliance is one of the supports that can increase local original revenue. The purpose of this study is to determine the compliance of motor vehicle taxpayers in UPTD-PPD SAMSAT Tomohon. This study used qualitative research methods. Data collection was carried out through direct field observation. The results showed that in fulfilling their tax obligations, taxpayers must meet the specified conditions, namely understanding the provisions of motor vehicle tax laws and regulations, filling out forms entirely and, calculating taxes owed correctly, paying taxes owed on time, not having tax arrears, never being convicted of committing criminal acts in the field of taxation. However, in carrying out its tax obligations, some factors affect taxpayer compliance, including taxpayer awareness, economic factors, bust work, and service quality. The government has made various efforts to improve taxpayer compliance, including innovating and improving the administrative system, adding service advertisements, and socializing programs to build public awareness.
Keywords: Income, Taxpayer Compliance, Motor Vehicle Tax.
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INTRODUCTION

Taxes are mandatory contributions from the people to the state that are coercive and do not receive direct compensation according to Republic of Indonesia Law Number 28 of 2007. Taxes function as a source of funds for the government to finance its expenses. Apart from that, taxes also function as a tool for regulating government policies in the social and economic fields. In Government Regulation (PP) Number 91 of 2010, explaining the types of Regional Taxes collected based on provisions from the Regional Head, in article 2 point 1, taxes consist of Provincial Taxes and Regency or City Taxes. Regulations regarding regional taxes are contained in Law Number 28 of 2009 concerning regional taxes and regional Levies, which contains the distribution of taxes by regional governments, divided into provincial taxes and regional/city taxes. One element of Provincial Tax is Motor Vehicle Tax.

Motor Vehicle Tax is a tax on ownership and control of motor vehicles (Law No. 28 of 2009). Motorized vehicles have become a means of transportation that society needs today. Apart from that, road access and the existence of trade associations that sell motorized vehicles on credit encourage people to own motorized vehicles. Revenue from PKB has excellent potential to increase a region's PAD in line with the increasing public need for motorized vehicles.

Tax compliance is where taxpayers fulfill their tax obligations and carry out tax matters correctly and by applicable tax laws. Tax compliance is one of the supports that can increase Regional Original Income. The number of motorized vehicles will increase yearly, so taxpayer compliance is hoped to increase. The level of taxpayer compliance is influenced by several factors, one of which is taxpayer awareness. High public awareness will encourage their obligation to register themselves as taxpayers and report and pay their taxes correctly. This is in line with research

by Pratiwi, I. W (2021), which states that the level of motor vehicle compliance is fundamental to increasing regional income, and Yunianti, L.N et al. (2019) state that awareness, moral obligations, and service quality, and tax sanctions have an influence. Positive towards taxpayer compliance in paying motor vehicle tax.

Domestic motor vehicle production figures have continuously increased from year to year, which means that the number of motor vehicle owners has increased revenue from the Motor Vehicle Tax (PKB) sector. Based on research conducted by the author from 2018 to 2021, there was a decline in taxpayer compliance, as seen in Table 1. This is related to the number of vehicles and taxpayers who pay and do not pay Motor Vehicle Tax (PKB) in Tomohon City.

Table 1. Motor Vehicle Taxpayer Income Tomohon SAMSAT Office 2018-2021

No.	Year	Number of motorized vehicles (units)	Amount paid (units)	Unpaid amount (units)
1.	2018	33.573	19.555	14.018
2.	2019	39.259	20.725	18.534
3.	2020	40.997	17.783	23.214
4.	2021	54.663	18.398	36.265

Source: Tomohon City Samsat Office data (2023)

METHODS

The type of research used is descriptive qualitative to explain and describe the compliance of motor vehicle taxpayers in paying taxes at the UPTD-PPD SAMSAT Office in Tomohon City, including the existence of inhibiting and supporting factors that influence taxpayer compliance in paying motor vehicle taxes. This type of data the author uses qualitative and quantitative data. Qualitative data is in the form of interviews with UPTD-PPD SAMSAT Tomohon office employees. In contrast, quantitative data consists of data on targets and realization of motor vehicle tax (PKB) revenue, the number of vehicles and the number of taxpayers who pay and do not pay PKB in Tomohon City in 2018-2021. The data source is primary data from the results of service observations at the Tomohon City SAMSAT Joint Office and interviews conducted with informants, namely employees at the Tomohon City SAMSAT UPTD-PPD Office and PKB Taxpayers who are registered at the Tomohon City SAMSAT UPTD-PPD. In contrast, secondary data includes history, company profile, structure, number of motorized vehicles, and taxpayers at UPTD-PPD SAMSAT Tomohon. Data collection uses documentation studies, interviews and observations.

RESULT AND DISCUSSION

Increased taxpayer compliance will be maximized if taxpayers understand their obligations in taxation. To determine the level of compliance of motor vehicle taxpayers in the UPTD-PPD SAMSAT of Tomohon City, several indicators are used, namely: understanding the provisions of tax laws and regulations, filling out forms completely and clearly, paying taxes owed on time, having no tax arrears.

Taxpayer Compliance Understand and Strive to Understand All Provisions of Tax Legislation. Based on the interviews with several taxpayers, taxpayers need help understanding the provisions of tax laws and regulations, meaning taxpayers are not tax compliant. This is due to a need for more information and to find out about general provisions, objects and subjects of motor vehicle tax and motor vehicle title transfer fees, basic calculations for introducing PKB and BBNKB, and other provisions. Taxpayers need to understand that 1) taxpayer knowledge and perceptions about taxes and tax officials are still low, and 2) taxpayer awareness in understanding the provisions of tax laws and regulations. A high level of taxpayer understanding will make taxpayers behave obediently in carrying out tax obligations, and there are also sanctions for orderly tax administration.

This research aligns with Rahadi (2016), who states that knowledge and understanding of tax positively affect taxpayer compliance.

Taxpayer Compliance in Filling Out Forms Completely and Clearly at SAMSATTomohon 2018-2021. Based on interviews that have been conducted, taxpayer compliance in filling out forms entirely and clearly is said to be compliant. Taxpayers understand and are evident in filling out the motor vehicle tax payment form, which consists of 5 parts: registration number, vehicle identity, first registration document, owner's identity, and type of application. The requirements for paying motor vehicle tax are by filling out a payment form by Samsat, producing personal identification (KTP)/Power of Attorney/Statement Letter, purchase receipt (BBNKB II), physical check of the vehicle, original and photocopy of BPKB, original and photocopy of STNK, original and photocopy of TBPKP. Photocopy, specifically for providing incentives for public transportation of goods and public transportation of people, accompanied by a public transportation business permit and company deed. According to Juliani (2021), in filling out the form completely and clearly, taxpayers must ensure that their name, address and other personal data are correct so that it is easier for tax officials to process it.

Filling out the form consists of 5 parts: registration number, vehicle identity, first registration document, owner's identity, and type of application. The steps in filling out the form are 1) the officer fills in the registration number, 2) fills in the vehicle identity completely, 3) the first registration document is only for the new motorbike tax, 4) the motorbike tax identity is in the name of the company, 5) adjusts the tax payment requirements.

Taxpayer Compliance in Paying Taxes Due on Time. The interview results found that taxpayer compliance in paying the tax owed on time was compliant. Some taxpayers pay taxes before the due date. Also, fines for motor vehicle tax or PKB will still be applied if taxpayers are late in paying motor vehicle tax.

How to calculate motorbike tax fines can be seen below:

1) If you are late in paying motor vehicle tax by two days to 1 month, a fine of 25% will be imposed.
2) If the delay is two months, the calculation is PKB x 25% x 2/12 + fine for Mandatory Road Traffic Accident Fund Contribution (SWDKLLJ).
3) If the delay is six months, the calculation is PKB x 25% x 6/12 + fine for Mandatory Road Traffic Accident Fund Contribution (SWDKLLJ).
4) If the delay is one year, the calculation is PKB x 25% x 6/12 + fine for Mandatory Road Traffic Accident Fund Contribution (SWDKLLJ).
5) If the delay is two years, the calculation is PKB x 25% x 6/12 + fine for Mandatory Road Traffic Accident Fund Contribution (SWDKLLJ).

Tax procedures and general provisions are contained in Law No. 6 of 1983. This law emphasizes that if someone makes a late payment, it can cause losses for the taxpayer. Research from Caroko, Susilo, and Zahroh (2015) explains that tax knowledge, service quality, and tax sanctions significantly influence taxpayer compliance in paying taxes owed on time. Taxpayers must pay taxes on time because delays can result in taxpayer losses, namely administrative sanctions and fines.

Taxpayer Compliance in the Case of Not Having Arrears at SAMSAT Tomohon. Interviews with several taxpayers showed that taxpayer compliance regarding not having arrears was said to be compliant. This is because taxpayers always try to make payments on time so as not to incur tax debt.

Law no. 11 of 2016 concerning Tax Forgiveness states that tax arrears are the principal amount of tax that has not been paid based on the Tax Collection Letter, which contains the principal tax owed, Additional Underpayment Letter, Rectification Decision Letter, Objection Decision Letter, Appeal Decision, and Judicial Review Decision, which causes the amount of tax still to be paid to increase, including tax that should not be refunded, as regulated in the Law on General Provisions

and Tax Procedures. There are several reasons taxpayers must arrive on time to pay PKB, including being busy, forgetting that the vehicle is still in the credit process, the vehicle is for short distances, installments are more critical, and the vehicle is sold. According to Putra and Jati (2017), in their research, several factors cause tax arrears, influenced by the easy requirement to buy a vehicle on credit, negligence, reluctance and even not being embarrassed to know the importance of paying taxes.

CONCLUSION

Motor vehicle taxpayers at the Tomohon SAMSAT Office must still be fully compliant. This can be seen from the four indicators used to measure taxpayer compliance. Of these four indicators, three are compliant, namely filling out forms completely and clearly, paying taxes owed on time and having no arrears. Meanwhile, another one has yet to be declared compliant because taxpayers still need to carry out their tax obligations, namely understanding all the laws and regulations and calculating motor vehicle tax correctly.

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