The Influence Of Socialization, Application System Quality, Application Usage Knowledge, And The Use Of The E-Samsat Application As A Mediation Variable On Motor Vehicle Taxpayer Compliance
(Case Study In Bekasi City)

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A B S T R A C T

This research was conducted as a case study in Bekasi City because revenue receipts, especially in vehicle taxes and the number of motorized vehicle owners, have increased significantly in 2018-2022. The government made an innovation in the form of an online application called "E-SAMSAT," which aims to reduce the number of taxpayers who do not comply with their motorized vehicle obligations and make it easier for taxpayers to carry out their obligations without the need to come to the SAMSAT office. This study examines the effect of socialization, the quality of the application system, and the knowledge of using the application on motor vehicle taxpayer compliance mediated by using the E-Samsat application. This research uses quantitative methods. The population in this study is the number of registered motor vehicle taxpayers in Bekasi City. Sampling using the random sampling method and the number of samples determined as many as 99 samples with the Slovin formula. We collected data using an e-survey with a questionnaire. This study used linear regression analysis and PROCESS by Hayes with the IBM SPSS 26 application. These results showed that socialization, application system quality, and application usage knowledge significantly affected motor vehicle taxpayer compliance mediated by the use of the E-Samsat application.

1. Introduction

State revenue comes from citizens living in a country through the payment of taxes. According to the grouping, it is classified into direct tax revenue receipts and indirect tax revenues. The purpose of distinguishing taxes based on their type is to classify taxes based on the area of a country, because a country has areas with different scopes. In addition to distinguishing the territory of a country, taxes are also differentiated based on the region. Motor vehicle tax is a form of regional tax that is administered by the provincial government (Rawi & Kumala, 2021).

This research was conducted in Bekasi City, because Bekasi City is located in West Java which has an increase in motorized vehicle ownership every year, especially in 2018-2022. The city of Bekasi is experiencing growth in both population and urban development. The development of Bekasi City is developing rapidly, such as the construction of new roads and new public facilities. Due to an increase in motorized transportation, the level of obedience of taxpayers in using motorbikes should be increased due to increased ownership of motorized vehicles (Rawi & Kumala, 2021).

The level of tax compliance on motorized vehicles can be evaluated through an analysis of changes in the ratio of motor vehicle taxpayer compliance from one year to the next. The focus of this research is the use of the E-Samsat application, so the development can be seen from the year before the launch of the E-Samsat application to the year after the launch of the E-Samsat application. 2015-2017 was the year before E-Samsat was implemented. Prior to the implementation of the E-Samsat application, motor vehicle tax compliance experienced a decline. After the E-Samsat application was implemented in 2018, it experienced an increase. After 2019, there was a decline in 2020 due to the impact of the COVID-19 pandemic. In 2020-2022 there will be a gradual increase in the compliance of motorized vehicle owners with tax obligations.

The government has issued innovations with online applications to make it easier for taxpayers and a motor vehicle tax write-off policy to reduce the number of taxpayer non-compliance. compared to the year before E-Samsat there was an increase after the launch of the E-Samsat application. The compliance ratio in 2020-2022 has increased and E-Samsat users have increased. After explaining the phenomenon to support this research, the use of E-Samsat became the object of this research to find out whether it was a factor causing an increase in compliance. For this reason, the title of this study is "Effect Of Socialization, Quality Of Application Systems, Knowledge Of Applications, And The Use Of E-Samsat Applications As Mediation Variables On Motor Vehicle Taxpayer Compliance (Case Study In Bekasi City)".

2. Theoritical Framework and Hypothesis

2.1. Attribution Theory

Attribution theory discusses the factors that influence a person's behaviour or ourselves, which then contribute to forming impressions. The results of this process generate conclusions regarding the factors that influence the actions of other individuals (Maulana & Septiani, 2022). Attribution theory explores factors that have the potential to influence the behaviour of other individuals. This approach seeks to understand what background underlies, motivates, or encourages someone to act the way he does. The response given by someone to an event tends to depend on the individual's interpretation of the event.

According to Lubis (2011), in attribution theory when someone observes other people's actions, they tend to try to determine whether the action comes from internal or external factors. Internally attributed actions refer to actions that are believed to be the result of an individual's personal control. Meanwhile, externally attributable actions refer to actions that are considered to occur due to the influence of external factors, where individuals may feel compelled by situations to behave that way. (Aditya et al., 2021).

2.2 Technology Acceptance Model (TAM)

Technology Acceptance Model (TAM) is a conceptual framework that has the ability to describe the factors that influence user acceptance of the adoption of new devices or technologies in field data communications. This model has been widely applied and is still relevant today. This model is derived from the theory of reasoned action and the theory of planned behavior, and is recognized as a simple yet complex structure for explaining user behavior. In the Technology Acceptance Model (TAM) put forward by Davis (1989), the adoption of new technology depends on two main aspects, namely perceptions of perceived usefulness and perceptions of perceived ease of use (Na et al., 2022).

In this study, the E-Samsat application is associated with the TAM acceptance model. The TAM model explains the usefulness and ease of application for acceptance of applications by taxpayers. If the features in the E-Samsat application provide benefits that are felt to be useful and convenient for taxpayers, it is very likely that the E-Samsat Application will gain wide acceptance from taxpayers. As a result, more and more individuals will utilize the application with the aim of increasing their level of compliance with tax obligations on motorized vehicles.

2.3 Implementation Theory of Edward III

In the theoretical framework put forward by Edward III (1980), there are four variables that have an important role. These four variables include communication, resources, disposition, and bureaucratic structure. One of the variables is communication, which has a significant impact on the successful implementation of certain policies. Information can be conveyed effectively when there is a positive quality of communication between the party accessing the information and the party presenting the information. If this relationship goes well, the implementation of information can be carried out with higher effectiveness (Balqis et al., 2021).

The indicators that become a reference for the effectiveness of communication are transmission, clarity, and consistency. Transmission is also known as channeling communication. Implementation can be said to run well if the communication transmission is done well. With ongoing transmission, miscommunication in a communication can be prevented and implementation can run smoothly (Balqis et al., 2021).

Human resources in this theory are influenced by users, information, authority, and facilities. The user becomes the main actor in the implementation. Factors for success and failure of implementation depend on the user. Implementation failure can be affected by the lack of skills possessed by the user. Required expertise in the appropriate field with the implementation of information. Resources are also affected by information dissemination. If information is spread and implemented clearly, then implementation can be carried out properly. Authority over resources should be formal. If authority is not formal, resources will feel that implementation is not important. Facilities affect resources because they are facilities and infrastructure for resources. If the facilities do not support it, the implementation cannot run properly (Balqis et al., 2021).

2.4 Theoretical Framework

This study aims to identify the factors that contribute to the level of taxpayer compliance with motor vehicle taxes, especially in Bekasi City. Socialization, Application System Quality, Application Knowledge, and Use of the E-SAMSAT Application which are mediating variables are factors that may have an influence on taxpayer compliance analyzed in the framework model of this research.
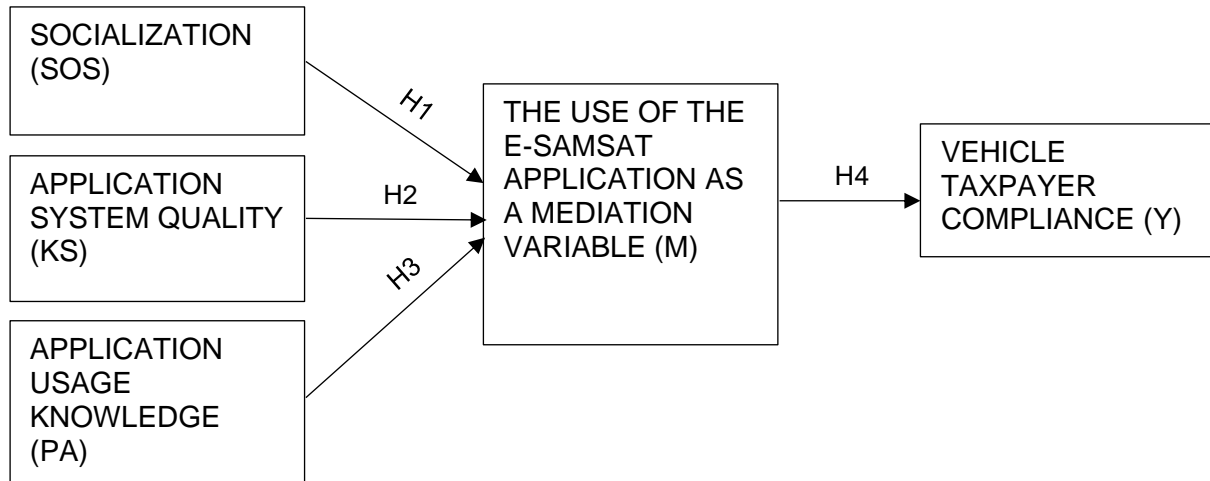
2.5 Hypothesis Development

2.5.1 The Effect of Socialization on the Use of the E-SAMSAT Application

In a study conducted by Wuryanto et al (2019), it was noted that tax socialization can be implemented through two approaches, namely direct socialization and indirect socialization. Direct socialization includes direct interaction with taxpayers, while indirect socialization is the dissemination of tax information without involving face-to-face meetings. This research shows that tax socialization has a positive effect on taxpayer compliance (Wuryanto et al., 2019).

Implementation can be said to be going well if the distribution of communication is done well. By running the distribution of communication, miscommunication in a communication can be prevented and implementation can run smoothly (Balqis et al., 2021).

Socialization regarding the E-Samsat application can be done through direct face-to-face interactions or in ways that do not involve face-to-face meetings. If socialization has been carried out and distributed properly, this will lead to an increase in the number of taxpayers. who know the E-SAMSAT application. If the socialization effect in this study is proven to have a significant effect on the use of the E-SAMSAT application, then the number of users of this application will increase. After linking theory and Wuryanto's research (2019), a hypothetical model 1 emerged in this study.

H$_1$: Socialization Has a Positive Impact on the Use of the E-SAMSAT Application.

2.5.2 The Influence of Application System Quality on the Use of the E-SAMSAT Application

The quality of the application system referred to in this study is the features contained in the E-Samsat application. The quality of the E-Samsat application system uses the TAM (Technology Acceptance Model) model to evaluate acceptance of new technology. The TAM

model measures public perception of the perceived usefulness and perceived ease of use of the technology (Na et al., 2022).

Previous research conducted by Tujni & Hutrianto (2018) states that the perceived usefulness factor is closely connected with attitudes toward using the E-SAMSAT system and the perceived ease of use factor is also related to attitudes toward using the E-SAMSAT system, and has an impact on acceptance of the E-SAMSAT system. SAMSAT. (Tujni & Hutrianto, 2018).

The quality of the E-Samsat application system will be accepted by many people. If the features in the E-Samsat application provide useful benefits and are easy to use by taxpayers, it is likely that many taxpayers will be satisfied and accept the E-Samsat application, so that more and more who will use it. The impact, this will increase the level of taxpayer compliance with motor vehicle tax. After explaining the theory and previous research, it can produce a second hypothesis mode in this study.

H$_2$: The quality of the application system has a positive impact on Use of the E-SAMSAT Application.

2.5.3 The Effect of Application Usage Knowledge on the Use of the E-SAMSAT Application

Application usage knowledge of the E-Samsat application is associated with Edward III's implementation theory. One of the factors implementing an application system is derived from the human workforce. If the human workforce has a skill in the field of mastery of technology, then the implementation of an application will run smoothly (Balqis et al., 2021).

According to Wardani & Rumiyatun (2017), knowledge is influenced by human resource education factors. If the education received by human resources increases, then knowledge of mastery of technology can be used for the implementation of information systems (Wuryanto et al., 2019).

Studies conducted by Balqis and colleagues (2018) indicate that human resource factors have a beneficial impact on the implementation of information systems. If in this study the application knowledge for users or human resources has a positive effect, then the implementation of the E-Samsat application will increase because the mastery of technology by human workers is used to increase the level of taxpayer compliance. After linking previous research and theory related to application knowledge, this linkage produces the 3rd hypothesis model in this study.

H$_3$: Application Usage Knowledge Leads to a Positive Impact on the Use of the E-Samsat Application.

2.5.4 The Effect of Using the E-SAMSAT Application on Motor Vehicle Taxpayer Compliance

This hypothesis adopts the concept of the Technology Acceptance Model which discusses the views of users on perceived usefulness and perceived ease of use. The factors of perceived usefulness and perceived ease of use are the focus of this study in influencing the attitude toward using factor which is the mediating variable in this study, namely the use of the E-Samsat application (Na et al., 2022).

The findings from research conducted by Herawati and Hidayat (2022) indicate that the implementation of the E-Samsat application contributes positively to the level of taxpayer compliance. Research conducted by Wardani & Juliansya (2018) revealed that the E-Samsat program had an impact on the level of motor vehicle tax compliance. The results of research conducted by Winasari (2020) show that the E-Samsat system has the potential to affect the level of compliance of motor vehicle taxpayers.

As described in the TAM Davis model (1989), the external variables in this research framework including socialization, perceived usefulness, and perceived ease of use, have an impact on the use of the E application. -Samsat which then forms an attitude toward using. After using the E-Samsat application, attitudes towards usage change to actual system use, which is the dependent variable of this study, namely taxpayer compliance. By combining theory and previous research, a fourth hypothesis model for this study can be formed.

H$_4$: The Use of the E-SAMSAT Application Has a Positive Influence on Motor Vehicle Taxpayer Compliance.

3. Research Methodology

The elements in this study include independent variables, mediating variables, and dependent variables. The independent variables of this study consist of: Socialization (SOS), Application System Quality (KS), and Application Knowledge (PA). For the mediating variable, namely the Use of the E-SAMSAT Application (M). The dependent variable in this study is the level of taxpayer compliance in Bekasi City (Y). The variable measurement instrument in this study uses a Likert scale. In this study, the evaluation of e-Samsat services to users was carried out through the use of a questionnaire made using a Likert scale. The measurement scale for satisfaction levels is 5 (Strongly Agree), 4 (Agree), (3) Neutral, 2 (Disagree), 1 (Strongly Disagree). After the previous stages were completed, the next step was to combine all the answers from the respondents into a summary. The results of this recapitulation will then be analyzed by giving weight to each answer given by the respondent. Each question that receives a "Strongly Agree" answer will be identified by a code (ST), "Agree" answers with a code (S), "Disagree" answers with a code (KS), and "Disagree" answers with a code (TS). The final result in the form of a

diagram will show the percentage of each type of answer from all respondents. After all these steps were completed, a recapitulation was carried out on all the answers from the respondents so that they became data that would later be processed for research (Tujni & Hutrianto, 2018).

The subjects of this study include taxpayers who own motorized vehicles and are registered at the Bekasi City SAMSAT in 2022-2023. The data analyzed in this study is quantitative data. The primary data in this study were obtained through collecting data from original sources relevant to the distribution of e-surveys to samples using the E-Samsat application in Bekasi City. The method chosen for this study was the use of e-surveys through online questionnaires. The e-survey method involves distributing questionnaires electronically to respondents who are a sample. In the context of this study, the distribution of questionnaires was carried out to taxpayers who have used the E-Samsat application and are located in the Bekasi City area.

In this study, multiple regression analysis was used to test the three hypotheses that have been proposed. The multiple regression approach used in this study refers to the following models:

$$Y = a + b_1SOS + b_2KS + b_3PA + b_mM + e$$

Where Y is taxpayer compliance, a is constant, b is coefficient regression, and e is error.

4. Results and Discussion

In this study, hypothesis testing will be carried out twice according to the framework described. First, testing the hypothesis regarding the relationship between the independent variable and the mediating variable. Second, testing the hypothesis regarding the relationship between the mediating variable and the dependent variable. Hypothesis testing will be carried out through multiple linear regression analysis.

Table 1

Regression Test Results on the Use of the E-Samsat Application

Variable	Coefficient Regression	Sig.
(*Constant*)	1,509	0,112
Socialization (SOS)	0,419	0,000
The quality of the application system (KS)	0,334	0,000
Application Knowledge (PA)	0,188	0,031

Variable Dependent : Use of the E-Samsat Application
R^2 : 0,822
Sig. F : 0,000

Source: Results of data processing on IBM SPSS 26

The results of this regression analysis make it possible to formulate a regression equation model that fits the existing data.

Use of the E-Samsat Application = 1.509 + 0.419 (SOS) + 0.334 (KS) + 0.188 (PA) + e

With the formulation of the regression equation model above, it can be concluded that if the socialization, the quality of the application system, the use of the Sudha application is carried out and fulfilled, then the use of the E-Samsat application will increase positively as evidenced by a positive sign (+) in the regression equation model.

After carrying out a regression analysis on the relationship between the independent variables and the mediating variable, the next step is to examine the relationship between the mediating variable and the dependent variable.

Table 2

Regression Test Results on Taxpayer Compliance

Variable	Coefficient Regression	Sig.
(*Constant*)	3,483	0,002
Use of the E-Samsat Application (M)	0,852	0,000

Variable Dependent : Taxpayer Complience
R^2 : 0,733
Sig. F : 0,000

Source: Results of data processing on IBM SPSS 26

The results of the regression analysis that examines the effect of the variables using the E-Samsat application on the level of taxpayer compliance. From these results, a significance value was obtained of 0.000. Therefore, it can be concluded that the variable use of the E-Samsat application has a positive and significant effect on the level of taxpayer compliance. After going through this regression analysis, a regression equation model can be formed that fits the existing data.

Taxpayer Compliance = 3.483 + 0.852 (M) + e

By formulating the regression equation model for the use of the E-Samsat application, it can be concluded that if the use of the E-Samsat application is increasingly used, then taxpayer compliance will increase positively as evidenced by the positive sign (+) in the regression equation model.

5. Conclusion

Based on the results of the data analysis that has been carried out in this study, it can be concluded that there is a positive and significant influence from socialization on the use of the E-Samsat application in Bekasi City. It can be concluded that the socialization carried out by officers is good so that they can fulfill the many uses of the E-Samsat application.

The quality of the application system has a positive and significant impact on the use of the E-Samsat application in Bekasi City. It can be concluded that the quality of the application system in the E-Samsat application receives a positive response so that its users feel satisfied in using the application and can fulfill the many uses of the E-Samsat application.

Knowledge usage of the application has a positive and significant influence on the use of the E-Samsat application in Bekasi City. It can be concluded that the application knowledge of taxpayers is fulfilled in using the application, so that application users find it easy to use the E-Samsat application and can fulfill the many uses of the E-Samsat application.

The use of the E-Samsat application as a mediator for the dependent and independent variables. The use of the E-Samsat application has a positive and significant impact on motor vehicle taxpayer compliance. The coefficient of the mediating variable is proven that the variable use of the E-Samsat application has a mediating influence on socialization, application system quality, and application knowledge on motor vehicle taxpayer compliance in Bekasi City. The conclusion results show that the growth in the use of the E-Samsat application correlates with an increase in motor vehicle taxpayer compliance in Bekasi City.

The limitiation of this study is In the process of taking samples and collecting data through questionnaires, it was found that the answers from respondents may not fully reflect the situation in the field and Data regarding the level of motor vehicle tax compliance for 2023 is not yet available, so it cannot be known whether there is an increase or decrease in the phenomenon of motor vehicle tax compliance in Bekasi City in that year, which can support the results of this study.

The author give the recommendation that Subsequent research can use mediating variables regarding the application of E-Samsat so that subsequent research in collecting data can strengthen the conclusion of whether the mediation variable influences or not in the following year and Future researchers can identify new variables that have not been explored before, so that they can further strengthen the factors that influence taxpayer compliance in fulfilling their obligations and utilizing services provided by the government.

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