Gelis Sambul Service as Moderating Effect of Tax Collection System and Fiscal Services on Taxpayer Compliance

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Abstrak

Penelitian ini menguji pengaruh sistem pemungutan pajak dan pelayanan pajak terhadap kepatuhan wajib pajak dengan pelayanan gelis sambul sebagai moderator. Penelitian dilakukan terhadap Wajib Pajak Kantor Samsat Bersama Kabupaten Buleleng. Jumlah sampel sebanyak 99 orang dengan menggunakan teknik slovin. Metode pengumpulan data menggunakan kuesioner dengan teknik analisis data regresi linier berganda dan Moderated Regression Analysis (MRA). Hasil pengujian hipotesis menunjukkan bahwa sistem pemungutan pajak dan pelayanan fiskus berpengaruh positif terhadap kepatuhan wajib pajak. Variabel pelayanan gelis sambul juga mampu memoderasi pengaruh antara sistem pemungutan pajak dengan kepatuhan wajib pajak. Sedangkan pengaruh pelayanan pajak terhadap kepatuhan wajib pajak tidak dimoderasi oleh pelayanan gelis sambul.

Kata Kunci: Layanan Gelis Sambul; Sistem Pemungutan Pajak; Layanan Fiskus; Kepatuhan Wajib Pajak

Abstract

This study examines the effect of the tax collection system and tax services on taxpayer compliance with the gelis sambul service as a moderator. The research was conducted on the taxpayers of the Joint Samsat Office of Buleleng Regency. The number of samples as many as 99 people using the slovin technique. Methods of data collection using a questionnaire with multiple linear regression data analysis techniques and Moderated Regression Analysis (MRA). The results of hypothesis testing indicate that the tax collection system and service tax authorities have a positive effect on taxpayer compliance. The gelis sambul service variable is also able to moderate the effect between the tax collection system and taxpayer compliance. Meanwhile, the effect of the tax service on taxpayer compliance was not moderated by the gelis sambul service.

Keywords: Gelis Sambul Service; Tax Collection System; Fiscus Services; Taxpayer Compliance

INTRODUCTIONS

Taxes are one of the important sources of state revenue in addition to other revenues, namely oil and gas revenues and non-tax revenues. Tax according to Law Number 28 of 2009 is a mandatory contribution to the state owed by an individual or entity that is coercive under the Law by not getting compensation directly and is used for state purposes for the greatest prosperity of the people. Therefore, the government strives continuously to increase the target of state revenue from the tax sector. The role of taxes as domestic revenues is very dominant, but it is still not optimal when viewed from the large number of taxpayers who have not become compliant taxpayers.

Taxes are taxpayer contributions owed by individuals or entities that are coercive based on laws and regulations, and are used to finance state needs which are expected to have an effect on increasing income and people's welfare. Taxes provide an important role because by increasing the income of a country which is used to support improving the welfare of the people in a country. Local taxes and local levies are important sources of regional income to finance the implementation of local government and regional development (Rukhayah, 2019).

Tax compliance is the taxpayer's compliance with regulations or tax laws. Taxpayer Compliance is a condition where the taxpayer's willingness to fulfill tax obligations and follow all applicable provisions and rules under the Tax Law. According to Ademarta (2014:5) taxpayer compliance, which is where the taxpayer: understands or strives to understand all the provisions of tax laws and regulations; precise in filling out the form; correct in calculating the amount of tax; and timely in paying taxes. There are two factors that are quite important in taxpayer compliance, namely the tax collection system and fiscus services.

The tax collection system is a method used in determining the amount of a person's tax to be paid to the state (Satya, 2017). The collection of state taxes by the state is carried out using a certain system. According to Prabowo (2004: 6) there are two systems for collecting taxes in Indonesia, namely *the Official Assessment System* and *the Self Assessment System*. The collection of Motor Vehicle Tax is carried out in conjunction with the issuance of a Motor Vehicle Number Certificate. Motor Vehicle Tax is charged for a Tax Period of 12 (twelve) consecutive months starting from the time of registration of the Motor Vehicle. Motor Vehicle Tax is paid in one lump sum, in the sense that the payment of Motor Vehicle Tax cannot be paid in installments.

In addition to the tax linking system, another important factor is the fiscus service. Fiscus services are the way tax employees serve taxpayers in helping to take care of or prepare all the needs they need. Service has three main elements, namely costs do not have to be expensive, in the process it does not require much time and and relatively good quality (Anogara, et al., 2014: 540). Service that is of the same quality to taxpayers is an effort made by the tax service office to serve taxpayers optimally so that taxpayers do not experience confusion when paying taxes. According to Susilawati and Ketut (2013: 349) the implementation of public services must be accountable to the public and leaders of government agency service units. Building a positive impression on taxpayers requires excellent service. By providing security, comfort, smoothness and legal certainty to taxpayers, these services include quality services (Sari and Neri, 2015). Directly the fiscus must maintain good manners and behavior, friendly, responsive, careful and prompt to the Taxpayer. Fiscus can also listen well to what the taxpayer says and provide complete and clear information or explanations.

Based on data from the UPTD Bali Provincial Tax and Retribution Service in Buleleng Regency, it was noted that the comparison of non-tax state revenues (PNBP) from motor vehicle tax (PKB) and motor vehicle name reversal duty (BBNKB) greatly decreased drastically this year. Previously, in 2019, from March to

May, there were around 30,551 taxpayer units that paid motor vehicle tax obligations (PKB) with pnbp of around Rp 15 billion more. Meanwhile, from March to May 2020 during the coronavirus pandemic, only 19,656 taxpayer units paid their vehicle tax with pnbb of around Rp 10 billion. Also, with the realization of BBNKB in May to March 2020, it was only 2,786 with a PNNB of more than IDR 11 billion. Meanwhile, the comparison in 2019 from March to May BBNKB reached 5,242 units with state income of more than Rp 19 billion (jawapos.com/2020/05/3).

According to the Head of the UPTD, the Regional Tax and Retribution Service of Bali Province in Buleleng Regency, the outbreak of the Corona virus greatly affects the PNBP of the motor vehicle tax sector. Many taxpayers are currently not paying their vehicle taxes due to the sluggish economy of Bali and the tourism sector. Buleleng Regency will experience a decrease in PNBP from motor vehicle tax (PKB) and motor vehicle name reversal duty (BBNKB) by 50%. The decrease in motor vehicle tax revenue will affect the target of achieving PNBB this year which is targeted at IDR 112 billion. people who are supposed to fulfill their obligations to pay taxes, but because of the Covid-19 outbreak, people's income has decreased. With no need to pay fines or carry out bleaching, but the taxpayer also cannot meet. But the current economic difficulties are the main problem. On the other hand, seeing the development of the spread of Covid-19, all taxpayers in Buleleng Regency can actually make payments through E-samsat or through ATMs. Based on these conditions, it is coupled with the necessity to carry out social restrictions on community activities due to the Covid-19 pandemic. The Samsat Bersama Office of Buleleng Regency implements Gelis Sambul services. Gelis Sambul service is a Drive Thru service to help the community in the process of paying motor vehicle tax in Buleleng Regency.

The gelis sambul service, which is intensified by the Joint Office of Samsat, Buleleng Regency, is a motor vehicle tax payment service with a drive thru system.

The Buleleng Police Chief said that this innovation (Samsat Drive True Gelis Sambul) was made in the atmosphere of Covid-19, as a form of fast, easy, clean and safe service and as a form of the best service to the people of Buleleng. He said. This system will later contribute to local governments in increasing regional opinions during the Covid-19 pandemic.

Head of the UPTD Bali Provincial Tax and Retribution Service in Buleleng said, the breakthrough made will provide security and comfort to taxpayers, in the midst of pandemic conditions, this service will be able to provide security and comfort to the taxpayer community, in addition to a fast process. With the inauguration of the Samsat Gelis Sambul service, it will also provide support for increasing the achievement of the target achieved by the UPTD Bali Provincial Tax and Levy Service in Buleleng. It is also hoped that this innovation will also have an impact on the achievement of public taxes,

METHOD

This research is a quantitative study that will use the influence of the tax collection system and fiscus services, on the compliance of taxpayers at the Samsat office with Gelis Sambul services as a moderation variable. The design of this study is as follows:
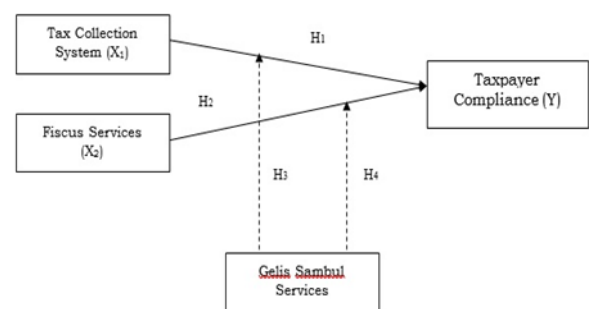
The object of this study is taxpayers who pay taxes at the Samsat Bersama Office of Buleleng Regency who use Gelis Sambul services. Sample selection was carried out using non-probability sampling techniques. The calculation of the sample determination in this study used the Slovin Formula with an error balance of 10%, so that the number

of samples used was 99 respondents. The instrument used in this study was to use a type of questionnaire data. This questionnaire will measure the variables of the tax collection system (X_1), fiscus services (X_2), and Gelis Sambul services (Z) as moderating variables and taxpayer compliance variables (Y). Questions for the variables of the tax collection system (X_1) and fiscus services (X_2) formulations from research that has been carried out by Sari and Neri (2015). The question on the service variable Gelis Sambul (Z) as a moderating variable and taxpayer compliance variable (Y) formulation from research that has been carried out by Wardani and Rumiyatun (2017). The measurement of questionnaire answers in this study used a 5-point likert scale. The data analysis methods used by this study are descriptive statistics, validity tests, reliability tests, and classical assumption tests. Hypothesis testing uses multiple linear regression analysis and *Moderated Regression Analysis* (MRA) with the following equations:

$$Y = a + ß_1 X_1 + ß_2 X_2 + e \qquad (1)$$
$$Y = a + ß_1 X_1 + ß_2 X_2 + ß_3 Z + ß_4 X_1Z + ß_5X_2Z + ß + e \qquad (2)$$

Description :

Y   :Taxpayer Compliance

X_1 :Tax Collection System

X_2 : Fiscus Ministry

Z   :Gelis sambul Service

X_1Z :Multiplication variable between the tax collection system and the Gelis Sambul service which describes the effect of the tax collection system on taxpayer compliance with the gelis Sambul service moderating variable

X_2Z :Variable multiplication between fiscus service and Gelis Sambul service which describes the effect of fiscus service on Taxpayer Compliance with gelis Sambul service moderating variable

RESULT AND DISCUSSION

Based on the results of descriptive statistical tests, it can be seen that the tax collection system variable shows a minimum value of 9, a maximum value of 20, the mean (average) of 17.29 with a standard deviation of 2.793. Then the tax service variable shows a minimum value of 7, a maximum value of 15, the mean (average) of 13.32 with a standard deviation of 2.098. Gelis Sambul service variable shows a minimum value of 6, a maximum value of 30, the mean (average) of 24.79 with a standard deviation of 4.405. While the taxpayer compliance variable shows a minimum value of 10, a maximum value of 20, the mean (average) of 17.71 with a standard deviation of 2.809.

Table 1. Descriptive Statistics

	N	Minimum	Maximum	Mean	Std.Deviation
Tax collection system	90	9	20	17,29	2,793
Fiscus Ministry	90	7	15	13,32	2,098
Gelis Sambul Service	90	6	30	24,79	4,405
Taxpayer Compliance	90	10	20	17,71	2,809
	N	Minimum	Maximum	Mean	Std.Deviation
Tax collection system	90	9	20	17,29	2,793
Fiscus Ministry	90	7	15	13,32	2,098

Table 2. Validity Test

Variable	Item	R Calculate	R Table	Information
Tax collection system	SPP1	0,718	0,207	Valid
	SPP2	0,777	0,207	Valid
	SPP3	0,753	0,207	Valid
	SPP4	0,843	0,207	Valid
Fiscus Ministry	PF1	0,915	0,207	Valid
	PF2	0,912	0,207	Valid
	PF3	0,276	0,207	Valid
'Gelis sambul Service	LGS1	0,803	0,207	Valid
	LGS2	0,606	0,207	Valid
	LGS3	0,846	0,207	Valid
	LGS4	0,737	0,207	Valid
	LGS5	0,779	0,207	Valid
	LGS6	0,651	0,207	Valid
Taxpayer Compliance	KWP1	0,784	0,207	Valid
	KWP2	0,836	0,207	Valid
	KWP3	0,771	0,207	Valid
	KWP4	0,829	0,207	Valid

Table 3. Reliability Test

No	Variable	Cronbach's Alpha	Information
1	Tax collection system	0,778	Reliable
2	Fiscus Ministry	0,818	Reliable
3	Gelis Sambul Service	0,804	Reliable
4	Taxpayer Compliance	0,798	Reliable

The results of the classical assumption test show that the data used in this study has a normal distribution. The regression model does not show the existence of a multicollinearity model between variables because the tolerance value is more than 0.10 or the VIF value is less than 10. And the heteroscedasticity test with a scatter plot graph shows the distribution pattern, where the points spread randomly and are spread both above and below. below the number 0 on the Y axis. It can be concluded that there is no heteroscedasticity in the regression model, so that the regression model is feasible to use to predict taxpayer compliance based on the tax collection system, tax service service, and gelis sambul service.

Table 4. Kolmogorov-Smirnov

	Unstandardized Residual
N	90
Kolmogorov-Smirnov Z	1,316
Asymp. Sig. (2-tailed)	0,065

Table 5. Multikolinieritas

Model	Collinearity Statistics	
	Tolerance	Bright
(Constant)		
SPP	,305	3,306
LF	,248	4,082
LGS	,446	2,265

Scatterplot
Dependent Variable: Kepatuhan Wajib Pajak
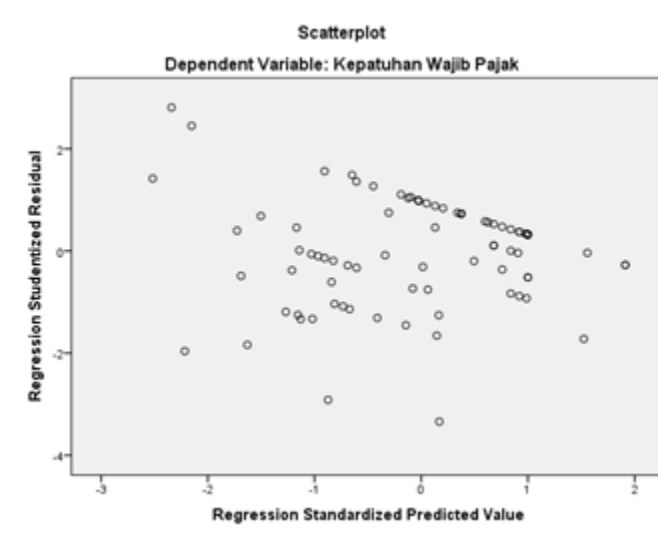
Table 6. Coefficient of Determination

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,519	,270	,245	2,420

Based on the results of the detemination coefficient test in table 4.7, the R^2 value of the regression model is used to find out how much the independent variable is capable of explaining the dependent variable. From table 4.7 shows that the value of R^2 is 0.270, this means that 27% indicating that taxpayer compliance is influenced by variables of tax collection system and fiscus services and the remaining 73% is influenced by other variables that have not been studied in this study.

Table 7. Uji T

Model		Unstandardized Coefficients		Standardized Coefficients	t	Itself
		B	Std. Error	Beta		
1	(Constant)	6,241	1,500		5,130	,000

SSP	,432	,162	,429	2,613	,012
PF	,502	,243	,375	2,069	,039

The variable tax collection system has a calculated t of 2.613 > t of 1.988 with a signification rate of 0.12 (>0.05). Therefore, it can be concluded that the tax collection system has a positive effect on taxpayer compliance. So, H_1 is acceptable. The more qualified the existing tax collection system, the more taxpayer compliance in tax payments increases. While the fiscus service variable has a calculated t of 2.069 > t of the table 1.988 with a signification rate of 0.39 (>0.05). Therefore, it can be concluded that fiscus services have a positive effect on taxpayer compliance. So, H_2 is acceptable. the better the services provided to taxpayers, the more it can improve taxpayer compliance.

Hypothesis testing of H_3 and H_4 was carried out with moderated regression analysis (MRA) the effect of tax collection systems and fiscus services on taxpayer compliance with gelis sambul services as a moderation variable. The test results are shown as follows:

Table 8. Coefficient of Determination

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,623	,387	,336	2,272

Based on the results of the detemination coefficient test in table 4.9, the R2 value of the regression model is used to find out how much the independent variable is capable of explaining the dependent variable. From table 4.9 shows that the value of R^2 is 0.387, this means that 38.7% indicating that mandatory compliance is influenced by the variables of the tax collection system and fiscus services as well as the interaction between the tax collection system and the fiscus service with the gelis sambul service varaibel and the remaining 61.3% are influenced by other variables that have not been studied in this study.

Table 7. Uji T

Model		Unstandardized Coefficients		Standardized Coefficients	t	Itself
		B	Std. Error	Beta		
1	(Constant)	9,401	5,563		1,301	,036
	SSP	1,502	,641	1,467	1,705	,003
	PF	1,003	1,406	,768	,715	,488
	LGS	,015	,555	,036	,058	,976
	MRA1	-,082	,032	-3,780	-2,482	0,013
	MRA2	-.031	,071	-713	-351	,737

The results of the MRA test1 moderating variable have a significance level of 0.013 which is smaller than 0.05. This means that the gelis sambul service variable is a variable that moderates the influence of the tax collection system variable on taxpayer compliance. So, H_3 which states that gelis sambul service moderates the effect of the tax collection system on taxpayer compliance is acceptable. Meanwhile, the mra2 test results of the moderating variable have a significance level of 0.737 which is greater than 0.05. This means that the gelis sambul service variable is not a variable that moderates the effect of the fiscus service variable on taxpayer compliance. Thus, H_4 which states the gelis sambul service moderates the effect of the fiscus service on the compliance of the taxpayer is unacceptable.

CONCLUSIONS AND SUGGESTION

The results of the first hypothesis test show that the tax collection system has a positive effect on taxpayer compliance. This means that the tax collection system has a positive effect on taxpayer compliance. The tax collection system created must be designed and implemented as well as possible in order to improve taxpayer compliance in tax payments. This is in line with Sari and Neri (2015) stating that one of the factors that affect the level of compliance of taxpayers in paying Motor Vehicle Tax (PKB), namely understanding of the tax collection system. A similar statement was also explained by Nisa (2017), Karmila (2021) and Afidah (2022) who stated that the tax collection system has a positive effect on taxpayer compliance. The results of this study are related to attribution theory which states that changes in a person's behavior are due to a situational pressure. In this case, the taxpayer changes his behavior due to the tax collection system implemented.

The results of the second hypothesis test show that fiscus services have a positive effect on taxpayer compliance. The fiscus service is also very important in the success of the tax levy efforts against taxpayers. Good fiscus services will be able to encourage taxpayer compliance in carrying out their obligations as a taxpayer. This is in line with Isyatir (2015) conducting a study whose results stated that the quality of fiscus services has a significant influence on compliance with paying Motor Vehicle Tax. Evrida (2021) and Malau (2021) also stated the same statement that fiscus services have a positive influence on taxpayer compliance. The results of this study are also in line with attribution theory which states that individual behavior is influenced by the presence of certain circumstances. In terms of services provided to the taxpayer when paying taxes may affect the compliance of the taxpayer in carrying out his obligations.

The results of the third hypothesis test show that the gelis sambul service is able to moderate the influence of the variables of the tax collection system on taxpayer compliance. The process of paying taxes using the gelis sambul service at the Samsat Joint Office of Buleleng Regency does not take a long time. The process carried out is considered faster because taxpayers only use one counter without moving to another counter to take care of all kinds of files. This causes taxpayers to feel faster and easier in carrying out their tax obligations. Thus, taxpayers will be more obedient in paying their taxes with this gelis sambul service. Attribution theory as the main theory in this study is stated that a person in determining obedient or non-compliant behavior in fulfilling his obligations is influenced by internal and external factors. In this study, there are external factors related to influencing taxpayer compliance, namely the tax collection system. Based on the above assumptions, the application using the gelis sambul service can strengthen the tax collection system by making it easier for the public to process. The taxpayer will obediently pay the tax in a timely manner.

The results of the fourth hypothesis test show that gelis sambul services are not variables that moderate the influence of fiscus service variables on taxpayer compliance. From the results of the research that has been carried out, it can be seen that with the fiscus services provided with the gelis sambul services provided, it cannot improve taxpayer compliance. The lack of information related to samsat gelis sambul services in the process of paying taxes that makes taxpayers often come at times that should not be. Related to the attribution theory that the behavior of taxpayers who are not compliant in paying taxes can occur due to external factors that are unsatisfactory for taxpayers. Taxpayers should remain compliant in paying taxes because taxes will also later return to ourselves despite their indirect interplay. Taxes will be used to finance public services and national development that are directly sustainable in order to improve people's welfare.

With the results of this study, togetherwith Samsat Buleleng, it is hoped that they will always strive to improve service progress by socializing tax

payment procedures to the community about existing innovations and can place gelis sambul services in strategic locations. Taxpayers in the Buleleng Regency area are expected to increase their compliance in carrying out their obligations because it has been facilitated with gelis sambul services. Furthermore, researchers are expected to carry out research with wider respondents and test other variables on taxpayer compliance so that the research can be used universally and the object of research is wider.

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