



DOI:<https://doi.org/10.31599/jmu.v5i1>

Received: April 1st, 2025 Revised: April 20th, 2025 Publish: April 27th, 2025

<https://creativecommons.org/licenses/by/4.0/>

Mobile Samsat Supported by E-Samsat Becomes a Compliance Factor for Motor Vehicle Taxpayers

Uswatun Khasanah¹

¹Lecturer at the Faculty of Economics and Business, Universitas Bhayangkara Jakarta Raya

¹Email: uswatun.khasanah@dsn.ubharajaya.ac.id

Corresponding author: uswatun.khasanah@dsn.ubharajaya.ac.id

Abstract. This study aims to analyze the influence of mobile SAMSAT services, e-SAMSAT services, and tax sanctions on motor vehicle taxpayer compliance (Case study in Bogor Regency, West Java).

The research methodology used is a quantitative method using primary data obtained from the results of distributing questionnaires to the community in the Samsat area of Bogor Regency. The sampling technique uses purposive sampling. The data analysis technique uses multiple linear regression using descriptive statistical tests, data quality tests consist of validity and reliability tests and classical assumption tests (normality test, heteroscedasticity test and multicollinearity test) and t-statistic hypothesis tests to test the effect with an error rate of 5%.

The results of this study indicate that partially the mobile samsat service variable has no effect on motor vehicle taxpayer compliance. The e-samsat service variable has a positive effect on motor vehicle taxpayer compliance. The determinant coefficient of this study shows a figure of 48.8%. This shows that the variation of the independent variable of the mobile samsat service, e-samsat service, is able to explain the variation in the increase and decrease of the motor vehicle taxpayer compliance variable by 48.8% while the remaining 51.2% is influenced by other variables.

Keywords: Services, Samsat, e-Samsat, taxpayers

INTRODUCTION

In the era of globalization like today, the economy is a very important thing, every thing that is done mostly contains material elements so that it is necessary for a country to have binding rules

in terms of controlling its country's economy. One of the rules that can be binding is through government policy to be able to control the rate of the economy through taxation policy. One of the things that can be done is by collecting taxes, with the function of regulating, taxes can be a step in achieving goals. By collecting taxes, there will be an influx of funds that can be used in implementing policies related to the economy of a country (Belahouaoui & Attak, 2024).

Indonesia is a developing country that is currently trying to carry out equitable development in every corner of the country. Because previously development was only centered on urban areas so that rural areas were still lacking in terms of development or even lagging behind, especially in remote or interior areas in Indonesia. Therefore, the government continues to strive to realize equitable development throughout Indonesia in order to create equitable development and realize a prosperous, just, and prosperous society.(Implementing Regulations of Law Number 6 of 2014 Concerning Villages, 2014)in accordance with national goals and ideals.

In the process of realizing development and construction in Indonesia, a balance is needed between expenditure and income. One of the main sources of state income is tax. Tax revenue is a source of income that must be paid by individual or corporate taxpayers that is mandatory and is written in the Law as financing of state needs. According to (Ministry of Finance of the Republic of Indonesia, 2007) in article 1 it is stated that Tax is a mandatory contribution to the state owed by individuals or corporate entities that is mandatory based on the Law without receiving direct compensation and is used for state needs for the greatest prosperity of the people. Meanwhile, according to experts in the book Definition of tax is the transfer of wealth from the people to the state treasury to finance routine expenditures and the surplus is used for public saving(Ministry of Finance of the Republic of Indonesia, 2022)which is the main source for financing public investment.

LITERATURE REVIEW

Attribution theory provides a framework for understanding how individuals interpret their own behavior and the behavior of others. Attribution theory focuses on how individuals interpret events and how this relates to their thinking and behavior. Attribution theory was first proposed by Fritz Heider.(Weiner, 2001), and developed by Edward Jones and Keith Davis(Miller et al., 1981), Harold Kelley (Cano-Berlanga et al., 2019);(Mo et al., 2024). Attribution theory is one of the processes of forming impressions. Attribution refers to how people explain the causes of other people's or their own behavior. Attribution Theory is a theory that discusses the causes of a person's behavior or ourselves, which will later form an impression. The impression formed concludes the factors that influence the behavior of others (Nursiam & Purnama, 2022)

Compliance Taxpayers are taxpayers' compliance with motor vehicle tax regulations and the indicators are order and accuracy, paying, and reporting tax obligations carried out by taxpayers. Compliance with motor vehicle taxpayers is often influenced by factors such as understanding the tax collection system, quality of service, education level, income level and taxpayer perception of tax sanctions, taxpayer discipline (Reck et al., 2022).

Taxpayer discipline is the attitude of taxpayers in carrying out their tax obligations in a timely manner, in accordance with different provisions and regulations.

Mobile Samsat Service is a service provided by the Samsat office with the aim of serving the validation of the annual Vehicle Registration Certificate (STNK), tax payments and Jasa Raharja insurance in vehicles by visiting the mandatory method that is far from the Samsat service center. Mobile Samsat aims to improve the quality of public services(Burns & Hotchkiss, 2025)especially in terms of facilitating annual motor vehicle tax payments. It is hoped that the existence of mobile samsat can make it easier for taxpayers who live far from the central samsat office so that they can avoid

delays in paying taxes and be more effective and efficient in terms of time. According to the Regional Revenue Agency (BAPENDA JABAR, nd) mobile samsat is a service for validating STNK every year, paying PKB and SWDKLLJ in motor vehicles with a jemput bola method, namely by visiting vehicle owners/taxpayers who are far from the samsat service center. Some of the requirements for mobile samsat services are as follows:

- The original e-KTP of the owner matches the data on the STNK
- Original/Photocopy of BPKB (For Polda Metro Jaya area)
- Original STNK
- Proof of payment of PKB and SWDKLLJ (SKKP has been validated) for the last year.

E-Samsat service is a new electronic service in the form of an administration system created to speed up, expedite, and facilitate the interests of the community by the Republic of Indonesia Police, Regional Revenue Service (Dispenda), and PT Jasa Raharja in terms of paying motor vehicle tax, annual vehicle approval, Mandatory Contribution to Road Traffic Accident Fund (SWDKLLJ), and Non-Tax State Revenue (PNBP) in order to improve tax compliance.(Regional Regulation No. 9 of 2023 Regional Taxes and Regional Retributions, 2023). E-samsat service provides easy payment made directly by taxpayers via ATM and is expected to avoid brokering, eliminate corruption of tax revenue, accuracy of tax calculation to be paid, and of course provide convenience for taxpayers. According to there are several terms and conditions for tax payments using the E-Samsat service, including:

- The vehicle is not in block status or ownership data block status.
- Taxpayers must have an active telephone and mobile number.
- Taxpayers must have a savings account number and ATM card at Bank BJB or Bank BNI or Bank BCA.
- Valid for annual vehicle tax re-registration payments.
- Does not apply to vehicle tax payments that occur at the same time as STNK replacement (five years).
- The tax payable period is less than six months from the due date.
- Taxpayers are individuals (not business entities/foundations/social organizations).

For the payment mechanism via E-Samsat Jabar, first ensure that customers have received a payment code, where the payment code can be obtained via Sambara in the Sapawarga Application or the Bapenda Website.

Tax Sanctions are another factor that can increase vehicle taxpayer compliance. Strict and consistent implementation of tax law enforcement will be able to create greater compliance from taxpayers which will lead to increased revenue from the tax sector. The imposition of administrative sanctions for violators of tax provisions is intended to prevent non-compliance so that greater compliance will be achieved from taxpayers.(Lu et al., 2025).

METHOD

The method used in this study is a quantitative method. Quantitative method is a research method based on the philosophy of positivism which is used to research a certain population or sample which is generally taken randomly and the data is collected using research instruments and then analyzed quantitatively or statistically with the aim of testing the hypothesis that has been set (Ghozali, 2018). Primary data in research is obtained directly from the source by taking measurements, calculating it yourself in the form of questionnaires, observations, interviews, etc.(Hair, JF, Hult, GTM, Ringle, CM, & Sarstedt, 2017). The study was conducted on motor vehicle

taxpayers at the Bogor Regency Samsat. The sample used a nonprobability sampling method with the technique used being purposive sampling. Purposive sampling is a sampling technique with certain considerations (Fayaz et al., 2022). The main characteristic of this side is that the sample members are specifically selected based on the research objectives (Sugiyono, 2019). This study uses the Lemeshow formula to determine the representative sample size used. Calculated based on the Lemeshow formula because the number of research populations is unknown (Čaplová & Švábová, 2020). This study collected 138 samples.

The indicators in the Operational table of variables used in this study were made in the form of a questionnaire and entered

Table 1. Research Indicators

No	Variables	Definition	Indicator	Measuring Scale
1.	Mobile Samsat service	The Mobile Samsat Service is a service for validating STNK, paying PKB and SWDKLLJ using motorized vehicles that operate from one place to another.	i. Taxpayers' enthusiasm for the mobile SAMSAT service ii. Ease of paying taxes iii. Strategic location to increase compliance and obedience as well as more controlled data collection. iv. Mobile vehicle registration services	Likert Scale
2.	E-Samsat Service	The e-samsat service is a new electronic service in the form of an administration system created to accelerate, streamline and facilitate the interests of the community by the Republic of Indonesia Police, the Regional Revenue Service (Dispenda), and PT Jasa	i. Speed, Ease, and Security in the Tax Payment Process. ii. Effectiveness and time efficiency in paying taxes	

No	Variables	Definition	Indicator	Measuring Scale
		Raharja in terms of paying motor vehicle taxes, annual vehicle approval, Mandatory Contributions to Road Traffic Accident Funds (SWDKLLJ), and Non-Tax State Revenue (PNBP) in order to improve tax compliance.		Likert Scale
.	Taxpayer Compliance	Tax compliance is where taxpayers fulfill their tax obligations and exercise their tax rights properly and correctly in accordance with applicable tax laws and regulations. Tax compliance is a very complex phenomenon that is viewed from many perspectives.	i. Timeliness of tax payments and due dates ii. Completeness of data and requirements for paying taxes iii. Violating regulations and getting a warning letter from SAMSAT	Likert Scale

Source: Research Results

Data processing carried out in this case is focused on using a computer running SPSS (Statistical Program for Social Sciences) version 25.0 with the aim of obtaining accurate calculation results and producing conditions for precise and accurate data processing. Data analysis uses procedures that must be carried out in regression data processing using SPSS. Includes research procedures for classical assumption tests, partial tests and determination tests.

RESULTS AND DISCUSSION

The analysis used in this study uses multiple linear regression analysis. Regression is an analysis tool used to measure how far the influence of independent variables on dependent variables. In this study, multiple regression analysis was used to analyze the magnitude of the influence of mobile samsat services, E-samsat services, and tax sanctions on motor vehicle taxpayer compliance. The results of the multiple linear regression analysis test can be seen in table 2

Table 2: Results of Multiple Linear Regression Analysis

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	10,156	2,728		3,724	,000
Mobile Samsat Service	,231	,198	,120	1,165	,246
E-Samsat Service	,398	,167	,219	2,391	,018

a. Dependent Variable: Taxpayer Compliance

Source: Data processed by SPSS (2024)

Based on the test results listed above, the multiple linear regression test and the following equation formula were obtained:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + e$$

$$Y = 10.156 + 0.231X_1 + 0.398X_2 + e$$

Based on the equation above, it can be explained as follows:

a. Coefficient (α)

Based on the test results above, it indicates a constant in this study with a value of 10.156. This has an interpretation that if the three independent variable values are zero, then the dependent variable value is 10.156.

b. Coefficient X1 (Mobile Samsat Service)

Based on the test results, the Mobile Samsat Service variable shows a coefficient with a positive correlation of 0.231 between the mobile Samsat service variable and taxpayer compliance. This means that every 1 percent increase or decrease in the mobile Samsat service, the taxpayer compliance variable will move in the same direction as the assumption of 0.231 while other variables do not change.

c. X2 Coefficient (E-Samsat Service)

Based on the test results above, the E-Samsat Service variable shows a coefficient with a positive correlation of 0.398. This shows that every increase or decrease of one unit in the E-Samsat service will cause an increase or decrease of around 0.398% in the taxpayer compliance value and does not affect other variables.

1. Hypothesis Testing

a. Partial Regression Coefficient Test (t-Test)

Hypothesis testing is conducted to understand and determine the influence of independent variables individually on the dependent variable. The results of the analysis involve independent variables such as Mobile Samsat Services, E-Samsat Services, and Tax Sanctions on the dependent variable, namely motor vehicle taxpayer compliance. The results of the partial regression coefficient test (T-Test) can be seen in Table 3

Table 3. Partial Regression Coefficient Test Results (t-Test)
Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	10,156	2,728		3,724	,000
Mobile Samsat Service	,231	,198	,120	1,165	,246
E-Samsat Service	,398	,167	,219	2,391	,018

a. Dependent Variable: Taxpayer Compliance

Source: SPSS Processed Data (2024)

Based on the test results listed above, the following can be said:

1) Mobile Samsat Services Regarding Motor Vehicle Taxpayer Compliance

Based on the results of the t-test calculation on the mobile samsat service variable (X1), the t-count is 1.165 with a significant value of 0.246. Thus, the t-count value is smaller than the t-table of 1.997. It can be concluded that the significant value is $0.246 > 0.05$ and the t-count value is $1.165 < 1.997$, which means rejecting the first hypothesis, thus stating that there is no influence of the mobile samsat service on motor vehicle taxpayer compliance.

Based on this study, it indicates that out of 138 respondents of motor vehicle taxpayers, they stated that the mobile samsat service could not significantly affect motor vehicle taxpayer compliance. In the opinion of the researcher, the mobile samsat service has no effect on taxpayer compliance because the location of the mobile samsat fleet is uneven and makes it difficult for the public to reach it. The number of mobile samsat units is limited so that the service is not optimal, in addition, the mobile samsat has operational hours that are not optimal for people who are busy. The results of this study are in line with research conducted by (Maulana et al., 2022) which states that the partial hypothesis results show that the mobile samsat service has no effect on motor vehicle taxpayer compliance.

2) E-Samsat Services Regarding Motor Vehicle Taxpayer Compliance

Based on the results of the t-test on the E-Samsat Service variable (X2), the t count was obtained at 2.391 with a significant value of 0.018. Thus, it can be concluded that the significant value is $0.018 < 0.05$ and the t count is $2.391 > 1.997$. So it can be said that the second hypothesis is stated to have a positive and significant influence on motor vehicle taxpayer compliance.

Based on this study, it indicates that 138 respondents of motor vehicle taxpayers stated that the E-samsat service has a positive and significant effect on motor vehicle taxpayer compliance. The E-samsat service has a significant effect because the public can access and pay taxes anywhere and anytime through the online media of the E-samsat system or SAMBARA (West Java Mobile Samsat) safely and comfortably. The public does not need to fill out forms and queue to make payments, because payments are made through mobile banking, ATMs, e-commerce, or minimarkets that have collaborated with the E-samsat system. The results of this study are in line with research conducted by (Frycilia et al., nd) proving that the E-Samsat service has a significant effect on motor vehicle taxpayer compliance.

CONCLUSION

Mobile samsat services do not have a significant effect on motor vehicle taxpayer compliance. While E-Samsat services have a significant positive effect on motor vehicle taxpayer compliance. The lifestyle of motor vehicle taxpayers that is in line with technological developments is a supporting factor for vehicle tax payment compliance.

REFERENCES

- Belahouaoui, R., & Attak, E. H. (2024). *Digitalization of Tax Administration and Tax Avoidance* (pp. 200–225). <https://doi.org/10.4018/979-8-3693-1678-8.ch009>
- Burns, K. E., & Hotchkiss, J. L. (2025). Growing electric vehicle adoption in the U.S.: Implications of different funding policies for infrastructure maintenance and tax burden on families. *Economics Letters*, 252, 112332. <https://doi.org/10.1016/j.econlet.2025.112332>
- Cano-Berlanga, S., Giménez-Gómez, J.-M., & Vilella, C. (2019). *Quantitative game theory applied to economic problems* (pp. 281–307). <https://doi.org/10.1016/bs.host.2018.11.003>
- Čaplová, Z., & Švábová, P. (2020). IBM SPSS statistics. In *Statistics and Probability in Forensic Anthropology* (pp. 343–352). Elsevier. <https://doi.org/10.1016/B978-0-12-815764-0.00027-7>
- Fayaz, M., Meraj, G., Khader, S. A., & Farooq, M. (2022). ARIMA and SPSS statistics based assessment of landslide occurrence in western Himalayas. *Environmental Challenges*, 9, 100624. <https://doi.org/10.1016/j.envc.2022.100624>
- Ghozali, I. (2018). *Aplikasi Analisis Multivariate dengan Program IBM SPSS 25* (Abadi Tejkusumo (ed.); 9th ed.). Undip.
- PERDA No 9 Tahun 2023 Pajak Daerah dan Retribusi Daerah, (2023).
- Hair, J. F., Hult, G. T. M., Ringle, C. M., & Sarstedt, M. (2017). *A Primer on Partial Least Squares Structural Equation Modeling (PLS-SEM)*. Thousand Oaks. In Sage (2nd ed.). Sage Publications, Inc.
- Kementrian Keuangan Republik Indonesia. (2022). *APBN kita: kinerja dan fakta*. <http://www.djppr.kemenkeu.go.id>.
- Lu, Y., Peng, T., Wang, L., Ou, X., Pan, X., Zheng, Y., & Chen, Z.-M. (2025). Tax incentives for new energy vehicles challenge road infrastructure break-even. *Energy Economics*, 146, 108521. <https://doi.org/10.1016/j.eneco.2025.108521>
- Miller, F. D., Smith, E. R., & Uleman, J. (1981). Measurement and interpretation of situational and dispositional attributions. *Journal of Experimental Social Psychology*, 17(1), 80–95. [https://doi.org/10.1016/0022-1031\(81\)90008-1](https://doi.org/10.1016/0022-1031(81)90008-1)
- Mo, S., Yu, W., Fang, Y., Su, Y., & Zhao, Y. (2024). The impacts of supervisory information communication technology (ICT) demands after hours on employee proactive behavior and unethical behavior at work: An attribution perspective. *Journal of Vocational Behavior*, 155, 104065. <https://doi.org/10.1016/j.jvb.2024.104065>
- Nursiam, N., & Purnama, I. M. (2022). The Effect of Tax Socialization, Tax Sanction and Online Servis System on MSME Taxpayer Compliance. *Jurnal Pendidikan Nusantara : Kajian Ilmu Pendidikan Dan Sosial Humaniora*, 2(6), 111–119. <https://doi.org/10.52796/jpnu.v2i2.57>
- Peraturan Pelaksanaan Undang-undang Nomor 6 Tahun 2014 Tentang Desa, Pub. L. No. 43, 1 (2014).
- Reck, D., Slemrod, J., & Vattø, T. E. (2022). Public disclosure of tax information: Compliance tool or social network? *Journal of Public Economics*, 212, 104708. <https://doi.org/10.1016/j.jpubeco.2022.104708>
- Sugiyono. (2019). *Metode Penelitian Kuantitatif, Kualitatif, dan R&D*. Bandung : Alfabeta.

Weiner, B. (2001). Heider, Fritz (1896–1988). In *International Encyclopedia of the Social & Behavioral Sciences* (pp. 6650–6654). Elsevier. <https://doi.org/10.1016/B0-08-043076-7/00257-6>