

The Effect of e-Samsat Services and Tax Knowledge on Motor Vehicle Taxpayer Compliance with Tax Socialization as a Moderator

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ABSTRACT

Taxes are one source of state income that is used to implement development, both central development and regional development. One of the provincial taxes that plays a role in regional revenue receipts is the motor vehicle tax (PKB). Based on the data obtained, the amount of motor vehicle tax revenue in Paser Regency each year still does not meet the target set by the local government. Some taxpayers still have not complied with their obligations to pay motor vehicle tax. In an effort to improve taxpayer compliance, the government has launched an innovation in the form of an e-Samsat service that aims to provide convenience in paying motor vehicle tax. Apart from e-Samsat services, one of the things that can influence taxpayer compliance is the taxpayer's knowledge of taxation. The greater the taxpayer's knowledge of taxation, the greater the taxpayer's compliance. The government can carry out tax outreach to increase taxpayer knowledge. This research aims to test and analyze the influence of e-Samsat services and tax knowledge on motor vehicle taxpayer compliance with tax socialization as a moderator. This research is quantitative, using a Likert scale. The number of samples used in this research was 100 respondents, and the sampling technique used was purposive sampling, and data was collected using the questionnaire method. Data analysis used SmartPLS Version 3.2.9 software. The results of this study indicate that e-Samsat services have a positive and significant influence on Motor Vehicle Taxpayer Compliance. The existence of e-Samsat services can provide convenience and benefits to taxpayers when making motor vehicle tax payments. Tax knowledge has a positive and significant influence on motor vehicle taxpayer compliance. Deep knowledge and understanding of taxation can increase taxpayer compliance. Tax socialization cannot moderate e-Samsat Services and Tax Knowledge on Motor Vehicle Taxpayer Compliance. Socialization is less effective because it has not been carried out routinely, and direct socialization is still rare.

Keywords: motor vehicle tax compliance; e-Samsat services; tax knowledge; tax socialization.

1. INTRODUCTION

Taxes are a source of state income to support development at both the central and regional levels. As the country's needs continue to grow, the costs that must be met also increase. Therefore, taxes play a huge role in meeting these needs. The government needs to increase efforts to optimize tax revenues to ensure adequate financing for national development. This shows how crucial the government's efforts are in optimizing tax revenues to support the financing of various development programs needed for the nation's progress and society's welfare (Alfia & Sasongko, 2022).

Motor Vehicle Tax is a provincial government income source that significantly increases regional income. Even though it is collected by the provincial government, each district has a crucial role in facilitating the payment process through the Samsat Office, which ensures efficiency and compliance in taxpayer activities related to applicable regulations. This policy makes it easier for people to pay vehicle tax in all districts with the hope of increasing service efficiency and accessibility (Kowel et al., 2019).

Many taxpayers still have not carried out their obligation to pay vehicle tax on time, as seen from the latest data at the Paser Regency Samsat Office in Table 1.

Table 1: Target and Realization of Motor Vehicle Tax Revenue

Year	Target Revenue	Actual Revenue	Percentage
2019	Rp 48.000.000.000	Rp 45.187.466.174	94%
2020	Rp 52.000.000.000	Rp 47.832.962.938	91%
2021	Rp 51.000.000.000	Rp 46.853.287.179	91%
2022	Rp 62.000.000.000	Rp 61.983.903.548	99%
2023	Rp 70.000.000.000	Rp 65.702.968.707	93%

Source: *simpator.kaltimprov.go.id/siptpkb* (2024)

Data from the East Kalimantan Province Simpator shows that the percentage of motor vehicle tax revenue fluctuates and has not yet reached the target. In 2019, the percentage was 94%. In 2020, it fell 3% to 91%. In 2021, it remains 91%. In 2022, it increase by 8% to 99%. In 2023, it fell again by 6% to 93%. This data shows that motor vehicle tax revenue is not optimal, and many taxpayers are not yet tax-compliant.

Taxpayer compliance is an obedient and conscious attitude in paying and reporting individual or entity tax obligations every year or at all times in accordance with applicable tax regulations (Aprilia et al., 2022). Taxpayer compliance with vehicle tax means complying with all regulations set by the government regarding the obligation to pay taxes accurately and on time.

Due to the suboptimal compliance of taxpayers in carrying out their obligations to pay motor vehicle tax, In July 2021, the Paser Regency Samsat office officially introduced the e-Samsat system, an innovation designed to simplify the motor vehicle tax payment process. e-Samsat aims to simplify administrative procedures and increase tax compliance among the public. e-Samsat is a digital breakthrough developed by the government to make it easier for citizens to carry out motor vehicle tax transactions online, payments do not need to go to the Samsat Office, and they can make transactions anywhere (Priyono et al., 2022). This is in line with the Technology Acceptance Model (TAM), a model developed to determine what factors can influence the acceptance of computer technology. This theory refers to two things, namely the ease and usefulness of the technology used. In addition to the ease obtained when using the e-Samsat service, taxpayers can get other benefits namely the e-Samsat service can save taxpayers' time because they do not need to queue, and the tax payment process becomes faster.

Increasing taxpayer compliance can be achieved by expanding taxpayers' understanding of various aspects of taxation, including their rights and obligations. In-depth knowledge of taxation is very important because it allows taxpayers to better comply with existing laws and regulations, thereby reducing the possibility of unintentional violations. A comprehensive understanding of tax laws, procedures and requirements make taxpayers to fulfill their obligations effectively and in accordance

with applicable regulations (Tumanduk et al., 2021). This is in accordance with the attribution theory, which explains that a person acts influenced by two internal and external factors, tax knowledge is an internal factor of the taxpayer and tax socialization to increase taxpayer knowledge is an external factor that must be carried out by tax officers. High taxpayer knowledge of taxation can lead to tax-compliant behavior.

In addition to that, it is crucial to conduct tax socialization efforts to informing taxpayers, which will help increase their understanding of taxation. This enhanced knowledge is expected to increase compliance with tax regulations and obligations (Juliantary et al., 2021). (Marselina & Rantelangi, 2023) stated that socialization is important in increasing tax compliance because without it, taxpayers may not understand how to fulfill their obligations, which ultimately affects state revenues. Therefore, holding outreach regarding vehicle tax is very important, as it is hoped that the public can understand and comply with the obligation to pay tax and increase awareness of this obligation.

(Sindia & Mawar, 2022) stated that e-Samsat services have a significant effect on taxpayer compliance, while (Alfia & Sasongko, 2022) did not find this effect. Research by (Tumanduk et al., 2021) shows that tax knowledge has a positive effect on compliance, but (Widajantie et al., 2019) did not find any relationship between the two. (Ismail et al., 2018) argue that tax socialization moderates the relationship between e-filing and taxpayer compliance, in contrast to (Sharini & Asyik, 2021) who did not find a moderating effect. Research by (Meifari, 2020) found that tax socialization moderated the impact of tax knowledge on taxpayer compliance, while (Afisah & Witono, 2023) found that tax socialization could not moderate the effect of tax knowledge on taxpayer compliance.

This research aims to analyze whether public compliance in paying taxes is influenced by the availability of e-Samsat services and knowledge about taxes, as well as how tax socialization can moderate these influences.

2. THEORETICAL FRAMEWORK AND HYPOTHESIS FORMULATION

e-Samsat services and tax knowledge are independent variables that affect taxpayer compliance, which is the dependent variable, with tax socialization as a moderator. The relationship between these variables is explained in the following conceptual framework:

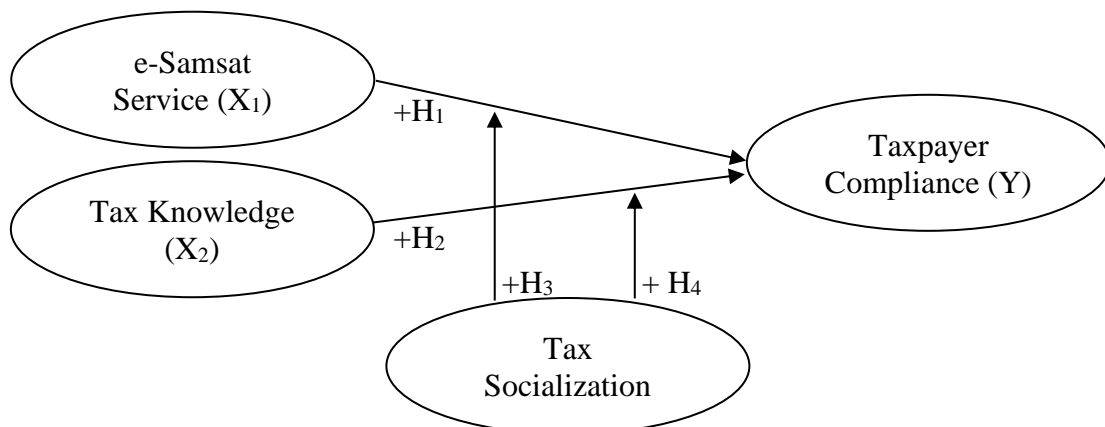


Figure 1: Conceptual Framework
Source: processed by Author (2024)

(Davis et al., 1989) technology acceptance model (TAM) outlines the process in which users accept and apply new technology by considering two main factors: convenience and usefulness. e-Samsat is a recent breakthrough introduced by the government, aimed at providing online services to facilitate the process of paying motor vehicle taxes more efficiently. This innovation is specifically designed to simplify and streamline the fulfillment of tax obligations, making it more convenient for the public to meet their responsibilities. With this breakthrough, the government hopes that the public can increase the tax obligations that must be fulfilled. This service is designed with practical and user-friendly procedures, making it easy for the public to access and utilize it, thereby fulfilling their obligations to pay motor vehicle taxes more conveniently. Additionally, this initiative aims to raise public awareness about the critical role of tax contributions in supporting and advancing state development efforts. Thus, e-Samsat is a technological advancement and a strategic step in increasing tax revenues effectively and efficiently (Saragih et al., 2019).

This is relevant to the TAM theory, which is based on convenience. Taxpayers accept the e-samsat system because they think paying vehicle tax is easier. In line with research by (Aditya et al., 2021), e-Samsat services have a positive effect on motor vehicle taxpayer compliance. (Maulana & Septiani, 2022) e-Samsat can influence taxpayer compliance. Likewise, (Wibowo et al., 2023) found that the implementation of e-Samsat had a positive effect on taxpayer compliance.

H₁: e-Samsat services have a positive and significant effect on taxpayer compliance.

According to Fritz Heider, the originator of attribution theory, attribution theory explains a person's behavior which originates from internal factors such as nature, character, attitude, and so on or external factors such as certain situations and circumstances which influence an individual's behavior (Ferdiansyah, 2016). Tax knowledge is an internal factor within the taxpayer. Tax knowledge is important in forming taxpayers' mature thinking through learning and training efforts. Both formal activities carried out in educational institutions and informal activities such as seminars and workshops which have an important aim, namely to increase participants' understanding of tax regulations, laws and procedures. These efforts are designed not only to provide basic knowledge but also to foster deeper understanding. With a better understanding, taxpayers can carry out their tax obligations correctly and effectively in the tax payment process (Wangi et al., 2023).

Based on attribution theory, knowledge about taxation is seen as an individual's internal ability to understand the taxation system, which then shapes their perception of tax obligations. In the tax context, if taxpayers have in-depth knowledge of tax regulations, obligations and benefits of compliance, they are more likely to make positive internal attributions regarding their compliance. They tend to see compliance as the result of rational and personal decisions based on their good understanding of the tax system and vice versa. Research by (Fitriyani & Keristin, 2020) shows that tax knowledge has a positive effect on taxpayer compliance. (Wangi et al., 2023) and (Tresnalyani & Jati, 2018) all indicate that tax knowledge has a positive and significant effect on taxpayer compliance.

H₂: Tax knowledge has a positive and significant effect on taxpayer compliance

Attribution theory aims to understand the factors that drive an individual's behavior. One significant external factor is socialization, a process in which the

surrounding environment influences and shapes how a person assesses and responds to certain situations in everyday life. This theory provides valuable insight into how individuals adapt their behavior and attitudes in response to environmental and societal influences. One important aspect of this process is tax socialization, which is important in conveying information to the public about the importance of understanding the tax system and active participation in its implementation. The e-Samsat innovation introduced by the government aims to make it easier for taxpayers to carry out their obligations. This step could change taxpayers' perceptions of the tax payment process, thereby encouraging more people to comply voluntarily. Thus, this socialization provides information about taxation, and supports efficiency and compliance with applicable tax regulations.

Attribution theory emphasizes the important role of socialization in shaping individuals' behavior, suggesting that socialization can significantly influence their actions and decisions. In this context, tax outreach efforts regarding the e-Samsat system are very important to effectively educate taxpayers regarding the functions and benefits of this digital platform. Research conducted by (Ismail et al., 2018) shows that tax socialization acts as a moderating factor that influences the level of taxpayer compliance with the e-filing implementation. Furthermore, additional research conducted by (Mandala et al., 2022) and (Situmeang & Pesireron, 2021) also stated that tax socialization can moderate the implementation of e-filing on taxpayer compliance.

H₃: Tax socialization moderates the influence of e-Samsat services on taxpayer compliance

Attribution theory states that socialization is an important external factor in shaping individual perceptions and attitudes. In this case, socialization refers to the process by which taxpayers obtain information, understanding and guidance regarding their tax obligations. Through effective interaction with tax officials, taxpayers can clarify and deepen their knowledge of tax regulations, and increase awareness of their obligations and rights. This process influences how they interpret tax rules and can shape their attitudes toward tax compliance.

Tax socialization aims to inform taxpayers about various aspects of taxation, hoping they can understand and fulfill their tax obligations correctly. Through socialization, taxpayers are expected to understand and apply the information provided in their tax payment process, increasing compliance and understanding of the tax responsibilities that must be fulfilled.

According to attribution theory, the provision of socialization activities related to taxation is considered an external factor that can influence taxpayer behavior. Knowledge about taxation has an important role in determining their level of compliance with tax obligations. Through effective tax outreach, it is hoped that taxpayers can better understand their tax obligations, so they are more able and willing to comply with applicable tax regulations. Individuals with a solid understanding of the tax system are generally more compliant with tax payments (Meifari 2020). Additionally, tax socialization plays a significant role in enhancing taxpayer compliance by moderating the effects of tax knowledge (Kasaulya et al., 2022). Likewise, according to research conducted by (Setiyarini, 2017), tax socialization can positively moderate or strengthen the influence of the relationship between tax knowledge and taxpayer compliance.

H₄: Tax socialization moderates the effect of tax knowledge on taxpayer compliance

3. RESEARCH METHOD

This research uses quantitative methods with a population of 95,241 motor vehicle taxpayers registered at the Paser Regency Samsat Office in 2023. The sampling technique used purposive sampling with the following criteria, namely motor vehicle taxpayers at the Paser Regency Samsat office and have used e-samsat services. The Solvin formula is used to determine the sample:

$$n = \frac{N}{1+N(e)^2}$$

Information:

n = Sample

N = Population

E = Estimated error rate of 10% (margin of error)

$$n = \frac{95,241}{1+95,241(0.1)^2}$$

$$n = \frac{95,241}{1+95,241(0.01)}$$

$$n = \frac{95,241}{1+952.41(0.01)}$$

$$n = \frac{95,241}{953.41}$$

$$n = 99.89$$

This research uses a sample of 100 motor vehicle taxpayers after rounding. Data collection in this research used primary data through distributing questionnaires. This research uses a Likert scale to measure respondents' attitudes, opinions and perceptions of social phenomena. This Likert scale consists of negative and positive statements, so respondents can consider each statement carefully. The Likert scale used includes Strongly Agree, Agree, Neutral, Disagree, and Strongly Disagree.

This research consists of independent variables, namely e-Samsat services and tax knowledge, the dependent variable, namely taxpayer compliance, and the moderating variable, namely tax socialization.

4. RESULTS AND DISCUSSION

Measurement Model (Outer Model)

This test is carried out to confirm the validity and reliability of the data collected, ensuring that the findings are credible and reliable. Specific criteria are used to effectively evaluate external models, including thorough validity and reliability tests that help ensure the quality and consistency of the analyzed data.

a. Validity Test

The validity of the research questionnaire was confirmed through convergent and discriminant validity tests. This validity is assessed from the AVE value, which must be more than 0.5 to indicate that the measured variable is valid. This test is important to ensure that the research results can be trusted and are valid as a measuring tool (Gozali & Latan, 2015).

1) Convergent Validity

A loading factor value greater than 0.7 indicates that the indicator has strong convergent validity. This shows that the indicator effectively measures the

concept in question and can be relied on in data analysis. Good convergent validity shows that the measuring tool or instrument used can provide consistent and reliable results in the research or measurements carried out, the results are presented in the following table:

Table 2: Outer Loadings

Variable	Moderat- ion Effect 1	Moderat- ion Effect 2	Taxpayer Compliance	e- Samsat Services	Tax Knowledge	Tax Socialization
E-samsat Services	2.201					
M1						0.622
M2						0.812
M3						0.847
M4						0.768
M5						0.680
M6						0.750
Tax Knowledge		2.370				
X1.1				0.858		
X1.2				0.851		
X1.3				0.747		
X1.4				0.830		
X1.5				0.846		
X2.1					0.878	
X2.2					0.870	
X2.3					0.884	
X2.4					0.796	
Y1			0.835			
Y2			0.853			
Y3			0.863			
Y4			0.843			
Y5			0.824			

Source: processed primary data (2024)

Most indicators in the table have an outer loading value greater than 0.7, but two indicators fall below this threshold. According to Chin, as cited by (Gozali & Latan, 2015), outer loading values between 0.5 and 0.6 are adequate for establishing convergent validity, making all indicators valid for research purposes.

Table 3: Average Variance Extracted

Variable	Average Variance Extracted	Description
Tax Socialization Moderation > E-samsat Services	1.000	Valid
Tax Socialization Moderation > Tax Knowledge	1.000	Valid
Taxpayer compliance	0.712	Valid
E-samsat Services	0.685	Valid
Tax Knowledge	0.736	Valid

Source: processed primary data (2024)

Table 3 illustrates that the Average Variance Extracted (AVE) values for each indicator exceed 0.50, indicating that these values are valid. This surpassing of the threshold confirms that the indicators meet the necessary criteria for validity in the analysis.

2) Discriminant Validity

The discriminant validity test is an important step in research, where it is important to ensure that each variable has a higher correlation with similar variables than with other variables. This is evaluated through cross-loading, which refers to the correlation between the variables in the model (Gozali & Latan, 2015). The results of this test ensure that the instrument or construct used can validly differentiate between the different variables in the research. The cross-loading values are presented as follows:

Table 4: Cross Loading

Variable	X1	X2	Y	Moderating effect 1	Moderating effect 2
X1.1	0.858	0.603	0.593	-0.311	-0.196
X1.2	0.851	0.541	0.584	-0.342	-0.212
X1.3	0.747	0.488	0.548	-0.333	-0.303
X1.4	0.830	0.594	0.617	-0.348	-0.224
X1.5	0.846	0.620	0.752	-0.436	-0.455
X2.1	0.672	0.878	0.776	-0.374	-0.454
X2.2	0.573	0.870	0.626	-0.271	-0.325
X2.3	0.558	0.880	0.734	-0.381	-0.437
X2.4	0.563	0.796	0.663	-0.234	-0.279
Y1	0.664	0.639	0.835	-0.452	-0.491
Y2	0.622	0.674	0.853	-0.271	-0.328
Y3	0.661	0.727	0.863	-0.284	-0.323
Y4	0.603	0.712	0.843	-0.363	-0.416
Y5	0.643	0.706	0.824	-0.453	-0.498
M1	0.224	0.189	0.245	-0.130	-0.038
M2	0.399	0.357	0.381	-0.334	-0.199
M3	0.508	0.474	0.535	-0.460	-0.321

M4	0.516	0.430	0.524	-0.340	-0.184
M5	0.277	0.299	0.294	-0.226	-0.120
M6	0.528	0.436	0.516	-0.270	-0.062
E-samsat Services	-0.433	-0.372	-0.431	1.000	0.852
Tax Knowledge	-0.436	-0.442	-0.487	0.852	1.000

Source: processed primary data (2024)

b. Reliability Test

Reliability testing is very important in research to evaluate the consistency of respondents' answers. Methods like composite reliability and Cronbach's alpha indicate that a composite reliability and Cronbach's alpha value over 0.7 is deemed sufficient for assessing construct reliability. This value reflects how consistent the measurement results are for validity in research data analysis. Thus, reliability testing not only measures the reliability of the data but also ensures the validity of the findings produced.

Table 5: Composite Reliability dan Cronbach's Alpha

Variable	Composite Reliability	Cronbach's Alpha	Description
Tax Socialization Moderation > e-Samsat Services	1.000	1.000	Reliable
Tax Socialization Moderation > Tax Knowledge	1.000	1.000	Reliable
Taxpayer compliance	0.925	0.899	Reliable
E-samsat Services	0.915	0.885	Reliable
Tax Knowledge	0.918	0.880	Reliable

Source: processed primary data (2024)

Based on the findings presented in Table 5, it is evident that each variable demonstrates a high level of reliability, as indicated by Cronbach's alpha and composite reliability values exceeding 0.7. This reinforces the notion that the instruments utilized in this research effectively maintain consistency in their measurements and statements directed at the respondents, thereby ensuring that the data collected can be regarded as valid and reliable.

Structural Model (Inner Model)

In evaluating structural models (inner models), two main approaches are often used: R-Square and F-Square. R-Square measures how well the model explains the variance of endogenous variables, while F-Square provides information on how much variable x influences Y. The combination of these two metrics is important in assessing the fit of a model in research.

a. R-Square

R-Square shows how much the independent variable varies from the dependent variable. Values of 0.75, 0.50, and 0.25 represent strong, medium, and weak models, respectively (Gozali & Latan, 2015). Therefore, R-Square provides

important information regarding how well the independent variable explains the variability in the dependent variable in a regression model.

This information can be found in the table illustrating the level of fit of the statistical model below:

Table 6: Nilai R-Square

	R-Square	R-Square Adjustment
Taxpayer compliance	0.786	0.775

Source: processed primary data (2024)

Table 6 shows an R-Square value of 78.6%, indicating that taxpayer compliance (Y) is influenced by e-Samsat services, tax knowledge, and moderation in tax socialization. The remaining 21.4% of the variation cannot be explained in the context of this research. These results show that the mentioned factors significantly influence tax compliance, although other unexamined factors may also play a role.

b. F-Square

F-Square analyzes the magnitude of the influence between variables. The effect size value provides an overview of the strength of the model being built. A value of 0.35 indicates a strong model, while 0.15 indicates moderate strength. Conversely, a value of 0.02 indicates a model with a weaker influence in the analysis (Gozali & Latan, 2015). This information is presented in the following table:

Table 7: Nilai F-Square

Description	F-Square
E-samsat Services (X1)	0.216
Tax Knowledge (X2)	0.335
Tax Socialization Moderation > E-samsat Services (M1)	0.072
Tax Socialization Moderation > Tax Knowledge (M2)	0.136

Source: processed primary data (2024)

Hypothesis Testing

The path coefficient indicates the significance of hypothesis testing conducted through bootstrapping, with a 5% significance level and 95% confidence level. A hypothesis is accepted when the p-value is less than 0.05. The following is an image of the path coefficient testing results:

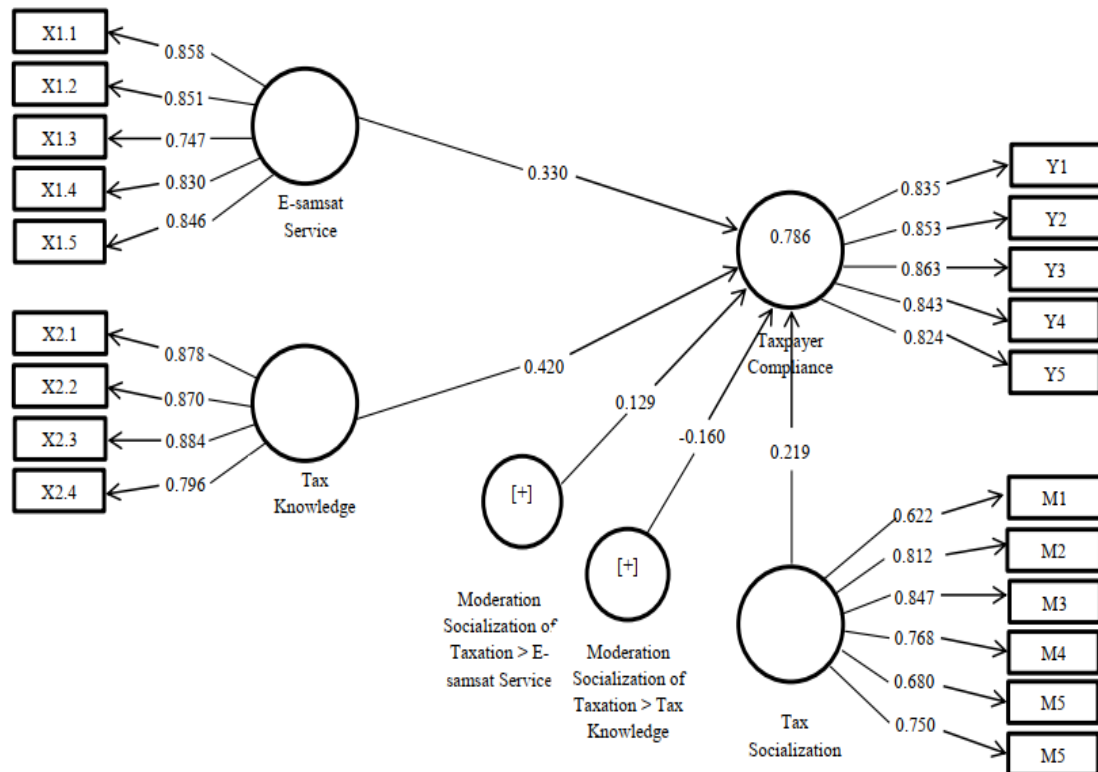


Figure 2: Bootstrapping Results
Source: processed by Author (2024)

Table 8: Path Coefficient

Description	Original Sample	Sample Mean	Standard Devian	T-Statistics	P- Value
e-Samsat Services → Taxpayer Compliance	0.330	0.328	0.089	3.698	0.000
Tax Knowledge → Taxpayer Compliance	0.420	0.425	0.079	5.327	0.000
Tax Socialization > e-Samsat Services → Taxpayer Compliance	0.129	0.074	0.109	1.182	0.238
Tax Socialization > Tax Knowledge → Taxpayer Compliance	-0.160	-0.131	0.105	1.527	0.128

Source: processed primary data (2024)

The bootstrapping resampling test results presented in the table above are summarized as follows:

1. E-samsat services positively and significantly enhance motor vehicle taxpayers compliance (p-value = 0.000 < 0.05).
2. Tax knowledge positively and significantly enhance motor vehicle taxpayers compliance (p-value = 0.000 < 0.05).
3. Tax socialization does not moderate the link between e-samsat services and motor vehicle taxpayers compliance (p-value = 0.238 > 0.05).

4. Tax socialization does not moderate the link between tax knowledge and motor vehicle taxpayers compliance (p-value = 0.128 > 0.05).

The results of hypothesis testing in this research are briefly presented in Table 9 based on the results of hypothesis testing carried out with SmartPLS Ver 3.2.9 as follows:

Table 9: Recapitulation of Hypothesis Testing Results

	Hypothesis	Description
H1	The e-samsat service has a positive and significant effect on motor vehicle tax compliance	Supported
H2	Tax knowledge has a positive and significant effect on motor vehicle taxpayer compliance	Supported
H3	Tax socialization is unable to moderate the relationship between e-samsat services and taxpayer compliance	Not supported
H4	Tax socialization is unable to moderate the relationship between tax knowledge and taxpayer compliance	Not supported

Source: processed primary data (2024)

Discussion

The Influence of E-Samsat Services on Motor Vehicle Taxpayer Compliance

This research reveals that the implementation of e-Samsat services plays an important role in significantly increasing motor vehicle taxpayer compliance in the Paser Regency, supporting the first hypothesis. As a result, it can be concluded that the implementation of this service is very effective in increasing the level of taxpayer compliance. The government's efforts to simplify motor vehicle tax payments through e-Samsat have proven effective. In addition, the findings of this research underline the success of e-Samsat in improving not only the efficiency of tax administration but also the quality of public services provided to the community. Ultimately, this effort shows the potential of digital solutions to make a positive contribution to tax administration for society.

This study is consistent with (Davis et al., 1989) Technology Acceptance Model (TAM), which emphasizes that the perceived ease of use and usefulness are key factors in determining the acceptance of new systems. The introduction of e-Samsat's technological innovation was met with positive responses, as it significantly streamlined tax-related processes, making them more efficient and user-friendly. This development indicates the potential for a shift in taxpayer behavior, leading to increased compliance with tax regulations due to the improved accessibility and convenience of the system.

(Sindia & Mawar, 2022) found that e-Samsat services significantly improve motor vehicle taxpayer compliance. e-Samsat allows taxpayers to pay online. In this way, the payment process becomes more efficient and saves time for taxpayers, who previously might have had to spend more time making transactions directly. (Maulana & Septiani, 2022) found that e-Samsat positively impacts motor vehicle taxpayer compliance by offering convenience and security.

The Influence of Tax Knowledge on Motor Vehicle Taxpayer Compliance

The second hypothesis test shows that tax knowledge positively affects motor vehicle taxpayer compliance in the Paser Regency, thus supporting the second hypothesis. This knowledge helps understand regulations and shape compliant behavior toward tax obligations. A comprehensive knowledge of taxation is essential for

taxpayers to grasp their rights and their responsibilities in fulfilling tax obligations. As their understanding of the tax system improves, it significantly increases their likelihood of complying with the required tax duties, leading to better overall adherence to tax regulations.

This research highlights that mastery of tax-related knowledge is crucial in enhancing community compliance with tax obligations. The positive and significant impact of understanding tax regulations on compliance stems from the public's awareness that paying taxes is not only a legal obligation but also a contribution to national development. By comprehending the consequences of delaying or avoiding tax payments, such as causing financial losses to the state, individuals are more inclined to fulfill their tax responsibilities on time.

Furthermore, the research aligns with attribution theory, which suggests that internal factors, such as a person's knowledge, can influence behavior. In this case, mastery of tax-related knowledge is seen as an internal factor that directly affects taxpayers' compliance level. When individuals are well-informed about tax regulations and obligations, they are more likely to view tax compliance as a personal responsibility, leading to higher compliance rates.

Based on the application of attribution theory, mastery of tax-related knowledge is considered an internal factor that can significantly influence the level of community compliance in carrying out its obligations to pay taxes. This theory argues that how deeply a person understands tax regulations and their obligations will influence their attitudes and behavior towards tax obligations. By mastering a sound understanding of the taxation system, taxpayers can clearly understand their rights and obligations, and realize the importance of their contribution to the country's economy. This can increase their motivation to comply with tax regulations, because they see taxation not as a burden, but as part of their social responsibility that contributes to development and shared prosperity. Therefore, increasing tax knowledge has the potential to support the creation of a more effective tax system, where compliance is the result of good understanding and not just coercion.

The findings align with the research conducted by (Tresnalyani & Jati, 2018) which revealed a positive correlation between tax knowledge and taxpayer compliance. In particular, as individuals develop a deeper understanding of tax regulations and their implications, there is an increase in their likelihood of meeting their obligations regarding motor vehicle tax payments. Similarly, (Fitriyani & Keristin, 2020) shows that a comprehensive understanding of tax-related information plays an important role in increasing the overall level of taxpayer compliance. This increase in compliance can be caused by taxpayers becoming more aware of their tax obligations and the potential sanctions that may arise if they do not fulfill their responsibilities, thus motivating them to be more diligent in complying with tax regulations.

The Effect of Tax Socialization Moderating e-samsat services on Taxpayer Compliance

The findings from the hypothesis test suggest that tax socialization does not play a moderating role in influencing the influence of e-Samsat services on motor vehicle taxpayers' compliance in the Paser Regency. Consequently, these results do not support the third hypothesis proposed in this study.

Tax socialization is intended to provide a clear understanding of taxation; however, this research indicates that such socialization does not significantly impact the relationship between e-Samsat services and taxpayer compliance. This is caused by a lack of effectiveness and target accuracy in the delivery of socialization by tax officers.

Socialization carried out by tax officers is still considered ineffective because socialization is not carried out routinely, and direct socialization is rarely carried out through meetings between taxpayers and tax officers directly. This causes taxpayers to lack the latest information regarding motor vehicle tax. Therefore, the influence of e-Samsat services on taxpayer compliance is not moderated by the tax socialization variable. From this, it is revealed that e-Samsat services can make it easier for taxpayers to pay motor vehicle tax, but in reality, many taxpayers do not fully understand how to use the platform. This shows that although existing technology provides convenience, the main challenge lies in taxpayers' understanding and ability to effectively access and utilize this service. The lack of adequate socialization efforts may be one of the contributing factors, so it is necessary to increase socialization both directly and indirectly so that the level of tax compliance can increase significantly.

According to (Sharini & Asyik, 2021), tax socialization has not succeeded in moderating the implementation of e-filing on taxpayer compliance because information regarding e-filing has not been conveyed optimally. Most taxpayers still don't understand e-filing. A similar thing was expressed by research (Handayani & Tambun, 2016), which stated that tax socialization cannot moderate the e-filing system on taxpayer compliance. Many still use a manual system because the information submitted is inadequate. As a result, the implementation of e-filing has not been optimal. There needs to be improvements in the outreach strategy to more effectively convey the benefits and procedures of e-filing to taxpayers comprehensively.

The Effect of Tax Socialization Moderating Tax Knowledge on Taxpayer Compliance

The hypothesis test results indicate that the tax socialization variable does not moderate the impact of tax knowledge on motor vehicle taxpayer compliance in the Paser Regency, so it does not support the fourth hypothesis.

Based on attribution theory, providing outreach activities regarding understanding of taxes is one of the external factors. However, from the results of this research, tax socialization cannot moderate the influence of tax knowledge on taxpayer compliance, socialization from tax officers has not been carried out routinely and tax socialization is still rarely carried out. This is reinforced by the results of the external loading test, where the first indicator "Samsat Office provides information regarding the implementation of new motor vehicle tax regulations" and the fifth indicator "socialization from tax officers has been carried out effectively and on target" was obtained. A lower score compared to other indicator scores. This shows that many taxpayers still do not know the latest information regarding motor vehicle taxes. Thus, to increase taxpayers' knowledge regarding motor vehicle tax and the latest information regarding motor vehicle tax, it would be better to increase socialization, either directly, such as seminars that bring together tax officers and taxpayers directly or through media, such as banners, posters and so on.

(Afisah & Witono, 2023) found that tax socialization did not moderate the relationship between tax knowledge and motor vehicle taxpayer compliance. The lack of socialization carried out by tax officers means that taxpayers are less aware of the latest information about taxation. Research (Sharini & Asyik, 2021) states that tax socialization cannot moderate the relationship between tax knowledge and taxpayer compliance.

5. CONCLUSIONS, IMPLICATIONS, SUGGESTIONS AND LIMITATION OF THE RESEARCH

This research found that e-Samsat services in Paser Regency have a positive impact on motor vehicle tax compliance. In line with TAM which refers to convenience and usefulness. The convenience of the tax payment process provided by this service can increase taxpayer compliance. Apart from that, knowledge about taxation also plays a role in increasing awareness of tax obligations. In accordance with attribution theory, knowledge is an internal factor. The greater the taxpayer's knowledge about taxation, the higher the level of taxpayer compliance. However, socialization regarding taxation has not been able to strengthen the relationship between e-Samsat services and tax knowledge on motor vehicle taxpayer compliance. Socialization is less effective because it has not been carried out routinely, and direct socialization is still rare. Based on the results of the research that has been conducted, the author hopes that several suggestions can be a reference for further research.

1. For the Samsat Office of Paser Regency

Based on this study, it was revealed that e-Samsat services and the level of tax knowledge have a significant influence on motor vehicle taxpayer compliance in the Paser Regency. The e-Samsat service is designed to facilitate the process of paying motor vehicle taxes, but in reality, many taxpayers do not fully understand how to use the platform. This shows that although existing technology provides convenience, the main challenge lies in the understanding and ability of taxpayers to access and utilize this service effectively. To improve taxpayer knowledge and understanding, further efforts are needed to increase socialization carried out by the Samsat office, both directly and using social media.

2. For Further Researchers

Further researchers are expected to be able to expand this research further by adding samples or variables related to motor vehicle taxpayer compliance in the same area, to find out factors outside this research that influence motor vehicle taxpayer compliance, so that further research can be better. It is suggested that the tax socialization variable be used as an independent variable. It can also add or replace other independent variables that is suspected of influencing motor vehicle taxpayer compliance that are not discussed in this study, such as tax authorities' services, taxpayer awareness, and tax sanctions.

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