
Services and Tax Administration Easy to the Compliance Level of Motor Vehicles Taxpayers in Pandeglang Regency

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ABSTRACT

The emergence of the corona outbreak impacted the decline in national taxes; along with this, there was a decrease in the daily receipts of the Banten province motor vehicle tax and an increase in the Banten province vehicle tax arrears. This study aims to analyze the extent to which the quality of tax services and the ease of administrative requirements for paying taxes can affect taxpayer compliance and how much the covid-19 outbreak affects both of these things. The recorded population of two-wheeled vehicles is 216,609 units. The sample processed in this study was 100 respondents obtained by distributing questionnaires with the incidental sampling method in the Samsat area of Pandeglang Regency. Based on the results of data processing, it was found that there was a positive influence of the ease of tax services on taxpayer compliance and no effect on the completeness of tax administration aspects on the level of taxpayer compliance. Therefore, the corona pandemic is not the cause of the low level of compliance of motor vehicle taxpayers. The aspect of the corona pandemic or the covid-19 outbreak is defeated by the ease of tax services provided by the local government.

Another thing is that the tax administration has not been able to encourage taxpayer compliance and is estimated to be an obstacle due to several things, such as the difficulty of tax administration during the motor vehicle mutation process. The aspect of the corona pandemic is not the cause of the low level of compliance of motor vehicle taxpayers. Aspects of the corona pandemic or the covid-19 outbreak are defeated by local governments' ease of tax services. Another thing is that the tax administration has not been able to encourage taxpayer compliance and is estimated to be an obstacle due to several things, such as the difficulty of tax administration during the motor vehicle mutation process. The aspect of the corona pandemic is not the cause of the low level of compliance of motor vehicle taxpayers. The corona pandemic or the covid-19 outbreak is defeated by the ease of tax services provided by the local government. Another thing is that the tax administration has not been able to encourage taxpayer compliance and is estimated to be an obstacle due to several things, such as the difficulty of tax administration during the motor vehicle mutation process.

Keywords: ease of service, tax administration, taxpayer compliance.

INTRODUCTION

The Covid-19 pandemic has had many impacts on aspects and all economic actors, including in the provinces. Along with various policies taken by the government, in real terms, this also impacts decreasing tax revenue nationally. For example, in 2020, there was a

decrease in tax revenue by 18.5% compared to tax revenue in 2019 (<https://www.pajakonline.com/dampakpandemi-penerimaan-pajak-turun-185-persen/> downloaded on September 17, 2021).

The impact of covid also affects daily motor vehicle tax receipts in the province of Banten. The average receipt of Motor Vehicle Tax (PKB)

per day during 2020 is only IDR 5 billion to IDR 6 billion. Meanwhile, daily PKB deposits can reach Rp 11 billion - Rp 12 billion during normal times, meaning that on average, there is a decrease of 50% from the previous year (Abadi Wuryanto https://news.ddtc.co.id/Efek-corona-setoran-daily-vehicle-tax-down5021473?page_y=1130 downloaded March 20, 2021).

The issue of motor vehicle tax is interesting to discuss, considering that a large amount of motor vehicle tax arrears is not commensurate with the increase in the volume of motorized vehicles themselves. The number of motorized vehicles in Banten province in 2016 registered 9,107,062 units, an increase of 8.5% to 9,883,486 units in 2017 and continued to increase by 1.6% in 2018 to 10,037,652 units and to 11,040,796 (2019) or an increase of 10%. An increase followed this increase in the number of vehicle units in the number of tax arrears, the percentage of which far exceeded the percentage increase in the motor vehicle unit itself. In 2016 the arrears reached Rp. 81.4 billion, an increase of 17.5 percent in 2017 to Rp. 95.7 billion and continues to increase drastically to Rp. 129.8 or 35, 6%, and in 2019 it almost doubled to Rp. 256.6 billion or an increase of 97.7 percent (<https://dmsppid.bantenprov.go.id/upload/dms/27/data-potensi-kendaraanbermotor.pdf>., downloaded on February 21, 2020).

Motor vehicle tax is the most important part of the source of regional financial financing because motor vehicle tax is one type of regional tax, where the authority to determine the policy is determined by the region and used for regional financing (President of the Republic of Indonesia, Law No. 34, 2020).

When viewed from the aspect of the ability of motorized vehicle taxpayers, motor vehicle tax is an objective tax, where the determination is not based on the ability of the taxpayer but is seen from what the taxpayer has on motorized vehicles, assuming that the tax subject can purchase the tax object. Able to pay the taxes. As stated by Official (2017), Objective tax is a tax whose imposition pays attention to the object, whether in the form of objects,

circumstances, actions, or events that result in the obligation to pay taxes, regardless of the personal circumstances of the Tax Subject (Taxpayer) and place of residence.

However, when the number of motor vehicle tax arrears appears along with the emergence of the covid pandemic or the covid-19 outbreak, it raises the question, whether this pandemic affects the level of ability to pay taxes, or other aspects affect the level of compliance because tax compliance is an attitude. On the tax function, in the form of a constellation of cognitive, affective, and conative components that interact in understanding, feeling, and behaving towards the meaning and function of the tax. Evi Susilawati and Budiarta (2013) This means that the interests of this tax function will defeat any condition.

Thus, are there other aspects that are factors causing the low level of motor vehicle taxpayer compliance. Sarlina et al. (2019) mention several things that can encourage taxpayer compliance, namely 1. Access to taxes. Tax access is the ease of accessing service activity centers, so this service center must be in a strategic location or a location easily accessible by taxpayers 2. Facilities, namely the entire technology-based operational system. Therefore, this aspect focuses on efforts to procure facilities and infrastructure that can meet quality requirements in supporting efforts to modernize tax administration throughout Indonesia. 3. Another factor that affects taxpayer compliance is service quality.

Sedarmayanti in Yusril et al. (2015) argues that a quality service is several product features, both directly and indirectly, that meet the community's wishes and provide satisfaction with the use of the product. Individual taxpayer factors can also influence taxpayer compliance in the service quality of tax officials to taxpayers. Puspita in Yusril et al. (2015) stated that service quality is an important factor shaping tax planning and taxpayer compliance. However, the results of Siahaan's research in Yusril et al. (2015) found no effect between tax officials' service quality and taxpayer compliance.

Another thing that is no less important in increasing tax compliance is the completeness of tax administration. The determination of tax administration has been implemented through the three-sat pattern, which is carried out by mobile and online where payments can be made at several designated and prepared places, which are spread almost evenly in every region. Broto (2017), in his journal, explains that tax administration is one element of the taxation system that greatly determines success in tax collection because, without effective tax administration, it is very difficult for tax collection institutions or organizations to implement tax policies.

Saragih, Arfah Habib et al. (2019) states that there are at least four indicators of the ease of tax administration, namely: 1. Certainty, namely aspects of certainty and constancy of the value that must be paid. 2. Convenience of payment, namely how the taxpayer is comfortable and comfortable in fulfilling his tax obligations. 3. Efficiency is the aspect of comparison where the total cost/cost to fulfill its tax obligations must be much smaller than the amount of tax that must be paid. 4. Simplicity is simple and easy to understand to be carried out by taxpayers to fulfill their tax obligations.

The emergence of the Corona Virus Desaere 19 (Covid-19) resulted in restrictions on community activities, a decrease in people's income, and a large expenditure budget. This condition has an impact on other aspects/patterns of life.

Meanwhile, to measure the level of compliance, using indicators of compliance in paying taxes include 1. Fulfilling the obligation to pay taxes; 2. Punctuality in paying taxes; 3. Complete data on tax payment requirements by the provisions; 4. Paying taxes of their own volition Wardani and Asis (2017).

The results of this study are expected to answer the questions mentioned above to what extent the quality of tax services and the ease of administrative requirements for paying taxes can affect tax compliance and how much the covid-19 outbreak affects these two things. The study results will also conclude and recommend

suggestions needed to encourage the level of compliance with motor vehicle tax payments.

Literature Review

Ease of Tax Service

The ease of quality service makes taxpayers obedient in paying taxes. According to Zeithaml and Bitner in Jannah (2017), service quality is the expected level of excellence and control over that level to meet customer desires. Parasuraman in Jannah (2017) suggests five dimensions of service quality or convenience of tax services, 1. Tangible, namely the availability of physical facilities, equipment and communication facilities, and others that can and must be present in the service process. 2. Empathy, namely the nature of personal or company contact to understand consumer needs and difficulties, good communication, personal attention, and ease of communication or relationships. 3. Responsiveness, namely the willingness or desire of employees to help provide services that consumers need. 4. Reliability, namely the ability to provide the promised service accurately (accurately) and the ability to be trusted (dependably), especially providing services on time, in the same way, according to the schedule presented, and without making mistakes. 5. Assurance includes knowledge, ability, friendliness, courtesy, and the trustworthy nature of personal contact to eliminate consumer doubt and make them free from danger and risk.

Tax Administration

Tax administration is one of the elements of the taxation system that will determine the success of tax collection because without an effective tax administration; it is very difficult for tax collection institutions/organizations to implement tax policies. Experience in various countries, according to Bird in Broto (2017), the basic recipe for effective tax administration only has three components, namely 1) political will to manage the tax system effectively, 2) a clear strategy to achieve this goal, and 3) resources. Sufficient power for the task. Broto (2017)

explains that poor tax administration makes the tax collection process run slowly,

Vehicle Taxpayer Compliance

Compliance Theory (Compliance Theory) is a theory that explains a condition in which a person obeys the orders or rules given. According to Tahar & Rachman (2014), compliance regarding taxation is a responsibility to God, for the government and the people as taxpayers to fulfill all tax obligations and carry out taxation activities. Based on statutory regulations.

Taxpayer compliance is needed because no one likes to pay taxes (tax resistance). As stated by Zainuddin (2018) that 1,) taxpayers always try to pay as little tax as possible, 2,) taxpayers tend to smuggle taxes (tax evasion). Based on the results of Farida's research in Broto (2017), it was found that the effectiveness of tax administration is quite effective, but it is not supported by high awareness of taxpayers in paying tax compliance so that tax revenues are not optimal.

Widodo & Djefris in Broto (2017) argues that the ratio of taxpayer compliance in Indonesia, which is an indicator of taxpayer compliance in fulfilling their tax obligations from year to year, still shows a percentage that does not increase significantly. Tax compliance is a latent and actual problem that has always existed in taxation because if the tax compliance rate is low, it will impact low tax revenue. According to Ilhamsyah et al. (2016), taxpayer compliance also means that taxpayers fulfill their tax obligations and carry out tax rights properly and correctly by applicable tax laws and regulations.

Motor vehicle taxes are regulated in Law Number 34 of 2000 as promulgated by the government through the President of the Republic of Indonesia (2020) concerning Regional Taxes and Regional Levies. Based on the Law, the definition of Regional Tax is. Tax on Motor Vehicles and Vehicles on Water is a tax on ownership and control of motorized vehicles and vehicles on water. Motorized vehicles are all two or more wheeled vehicles and their trailers

used on all types of land roads and driven by technical equipment in the form of a motor or other equipment that functions to convert a certain energy resource into the driving force of the motorized vehicle concerned, including tools. Heavy and large moving equipment.

METHOD

This research was conducted quantitatively by taking a case on the research object for two-wheeled motorized vehicle taxpayers in the Pandeglang District of Banten. The population of two-wheeled vehicles is recorded at 216,609 units (Bapenda Banten Province, 2020), while the method of determining the number of samples uses the Slovin method with an error rate of 10% (0.1).

$$n = \frac{N}{1 + N e}$$
$$100 = \frac{216.609}{1 + 216.609 0,1^2}$$

The sample required in this study amounted to 100 respondents. Data were obtained by distributing questionnaires using the incidental sampling method at several Samsat outlets in Pandeglang Regency.

The data collected from 100 respondents were processed using SEM PLS 3.3.3 software to answer hypothesis 1. There is a positive relationship between the ease of tax services and the level of tax compliance. Hypothesis 2. There is a positive relationship between tax administration on the level of tax compliance, and hypothesis 3 Is the Covid pandemic a moderating variable that affects the ease of tax services and hypothesis 4 Is the Covid pandemic a moderating variable that affects the completeness of tax administration on the level of compliance of motor vehicle taxpayers. Therefore, this research model can be drawn as follows:

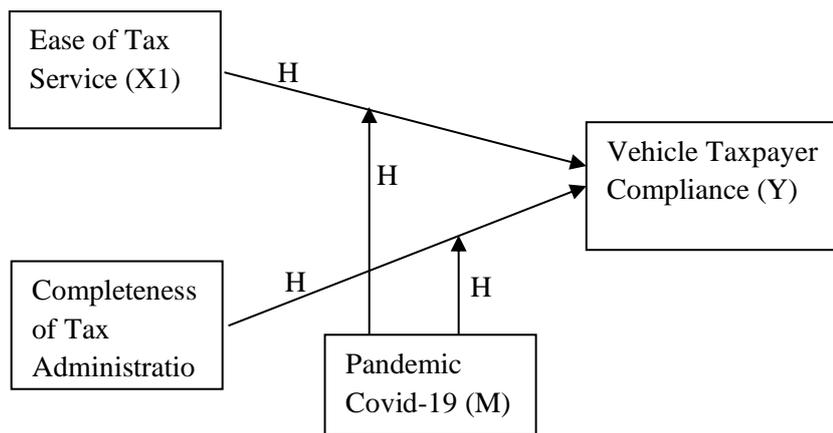
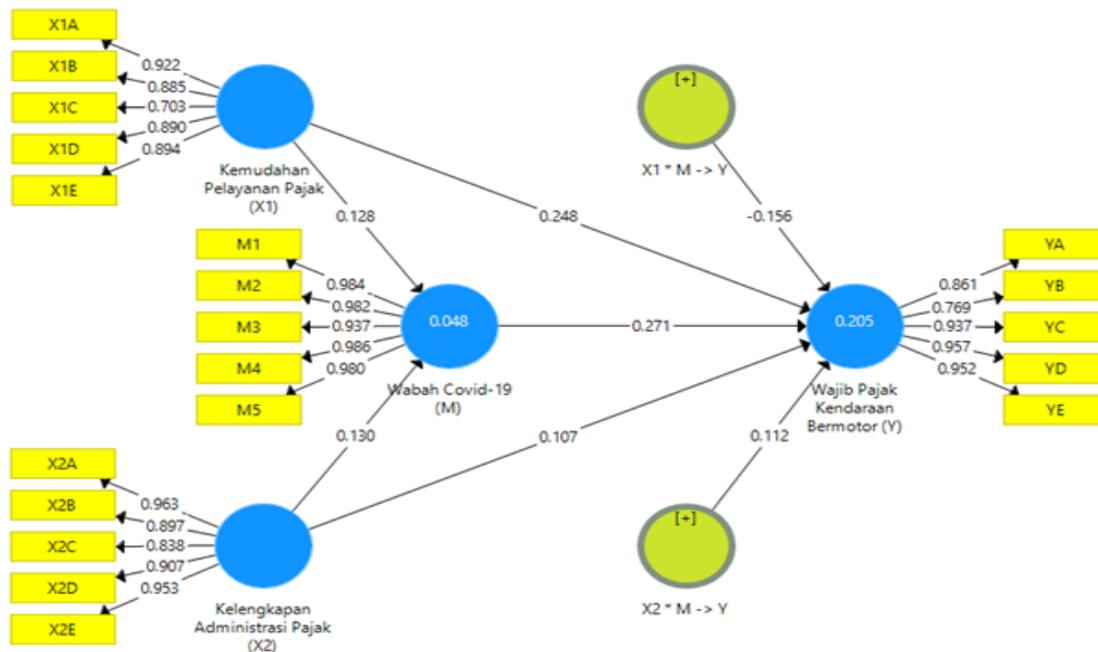


Figure 1. Research Model

RESULT and DISCUSSION

The results of statistical tests using the Structural Equation Model Partial Least Square (SEM-PLS) were carried out by first measuring the quality of the collected data, where the data can be used if they meet the validity and reliability requirements. The validity of the data used in this study was obtained by testing the level of convergent validity with the Outer loading

parameter where the Rule of thumb must be above 0.7 or by looking at the results of the Construct Reliability and Validity test provided that the Average Variance Extracted (AVE) value must be above 0.5 Ghozali. (2017). In the results of research data processing, the outer loading of the indicators of each research variable can be described below:



Source: Data processed by PLS.3.3.3 (2021)

Figure 2: Validation Test with Outer Loading

The picture shows the level of relationship between the research variables and each indicator, all of which are above 0.7. The first variable (X1) is the ease of tax services on the five indicators it has, respectively 0.922 (against X1A), 0.885 (against X1B), 0.703 (against X1C), 0.890 (against X1D) and 0.894 against discussion (X1E).

Likewise, the relationship between other variables, both (X2) the completeness of tax administration and the variable M (moderation) of the covid-19 outbreak and the variable (Y) of

motor vehicle taxpayer compliance with each indicator showing a value above 0.7. Thus, the level of data validation seen from the outer loading is entirely above 0.7, or in other words, this research data meet the validity requirements.

Another validity test calculated using SEM-PLS is to look at the Construct Reliability and Validity test results with the condition that the Average Variance Extracted (AVE) value must be above 0.5.

Table 1. Validation and Reliability Test Results (Construct Reliability and Validity)

Variables	Cronbach's Alpha	rho_A	Composite Reliability	Average Variance Extracted (AVE)
Ease of Tax Service (X1)	0.915	0.947	0.935	0.744
Tax Administration Equipment (X2)	0.950	0.983	0.961	0.833
Covid-19 Outbreak (M)	0.986	0.990	0.989	0.948
Motor Vehicle Taxpayer (Y)	0.939	0.955	0.954	0.806

Source: primary data processed by SEM-PLS.3.3.3 (2021)

The Average Variance Extracted (AVE) test of all research instrument variables has a value above 0.5. For example, the convenience of tax service (X1) variable has an AVE value of 0.744. The completeness of tax administration (X2) has an AVE value of 0.833 and 0.948 for the AVE test value of the Covid-19 outbreak variable (M) and the AVE value of the taxpayer compliance variable (Y) of 0.806.

The second aspect of data quality assessment is the level of data reliability by taking into account the results of the Cronbach Alpha and Composite Reliability tests with the condition that they must have a test value above 0.6. In this study, the overall level of reliability of the data owned by the variables has the results of Cronbach Alpha and Composite Reliability above 0.6. For the convenience of tax service variable (X1), it has a Cronbach Alpha value of 0.915 while the Composite Reliability has a value of 0.935. The Tax Administration Completeness

variable (X2) has a Cronbach Alpha value of 0.950 while the Composite Reliability has 0.961. The moderating variable in the COVID-19 pandemic has a Cronbach alpha value of 0.986, while the Composite Reliability is 0.989.

Based on the SEM-PLS data processing results, valid and reliable test values are produced from all data and research variables because they already have a test value above the Rule of thumb of each component.

This research is motivated by a phenomenon and problem; then, the phenomenon is formulated in a research hypothesis. To answer whether or not the research hypothesis is accepted, it is necessary to test the hypothesis. In SEM-PLS, hypothesis testing can be seen from several instruments with the Rule of Thumbs from the support of a research hypothesis with an assessment instrument if the t statistic value is greater than

1.96 and the probability value (p-value) is less than 0.05 or 5%.

Table 2. Hypothesis Test Results (Path Coefficients)

Variables	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P Values
Ease of Tax Service (X1) -> Motor Vehicle Taxpayer Compliance (Y)	0.248	0.259	0.107	2,315	0.021
Completeness of Tax Administration (X2) -> Motor Vehicle Taxpayer Compliance (Y)	0.107	0.108	0.120	0.897	0.370
X1 * M -> Motor Vehicle Taxpayer Compliance (Y)	-0.156	-0.161	0.151	1.031	0.303
X2 * M -> Motor Vehicle Taxpayer Compliance (Y)	0.112	0.117	0.153	0.734	0.464

Source: primary data processed by SEM-PLS.3.3.3 (2021)

The hypothesis in this study consists of, first, the effect of the convenience of tax services on taxpayer compliance. The t-statistic value for this hypothesis is 2.315, meaning that this value is above 1.96 and shows the effect of the convenience of tax services on the level of compliance of motorized vehicle taxpayers. The P-value, 0.021, support this, or the P-value is still below 0.05 or 5 percent. If the original sample from the table above is 0.259, it means that the convenience of tax service variables can explain the level of taxpayer compliance by 25.9%, while other aspects explain the remaining 74.1%.

The second hypothesis assumes a relationship between the completeness of tax administration and the level of taxpayer compliance, but this hypothesis is rejected because the T-statistical value is only 0.896 or below 1.96. Likewise, the P-value only has a value of 0.370; this value is still above 0.05. Furthermore, it can be seen from the small original sample of the R-Square Adjustment SEM-PLS 3.3.3 test results, which can only explain 10.8 percent, while other aspects explain 89.2 percent. Therefore, the results of this hypothesis test are not in line with the results of the research of Kowel et al. (2019), who researched at the South Minahasa Regency Samsat Office, where the ease of tax administration has a positive and significant

effect on the level of compliance of motorized vehicle taxpayers. However, the results of this hypothesis test are in line with the results of the research by Saragih et al. (2019), who researched the Bali Provincial Revenue Agency, SAMSA Bali, with the results that administrative ease has not had a positive influence on motor vehicle taxpayer compliance. The main factors that hinder compliance include the lack of socialization of e-samsara to the community, and the public still prefers the habit of using formal or informal intermediary services. SAMSA Bali with the result that the ease of administration has not positively influenced the compliance of motorized vehicle taxpayers. The main factors that hinder compliance include the lack of socialization of e-samsara to the community, and the public still prefers the habit of using formal or informal intermediary services. SAMSA Bali with the result that the ease of administration has not positively influenced the compliance of motorized vehicle taxpayers. The main factors that hinder compliance include the lack of socialization of e-samsara to the community, and the public still prefers the habit of using formal or informal intermediary services.

The third hypothesis, the Corona pandemic or the covid-19 outbreak, is thought to be the moderating aspect of the relationship between the ease of tax services (X1) and the level of

compliance of vehicle taxpayers (Y). Previously it had a positive relationship, but after statistical testing, it turned out that this hypothesis was not supported because the T-statistical value was only 1.031 or below 1.96, as well as the P-value only had a value of 0.303; this value was still above 0.05. Based on the statistical test results, the COVID-19 outbreak did not have a positive effect in moderating the relationship between the level of convenience of tax services and vehicle taxpayer compliance. Alternatively, in other words, the Covid-19 outbreak has not affected the level of taxpayer compliance in carrying out their tax obligations. In any case, with the convenience of this service, taxpayers are expected to be able to increase their tax obligations further and carry out their tax obligations as Noviantari Putri & Setiawan (2018) explained that taxpayer compliance is the taxpayer's obedience to carry out the obligatory tax provisions or rules. The same thing was explained by Kowel et al. (2019) in their research that the more taxpayers are aware of their obligation to pay taxes, the more they will voluntarily pay their taxes and further increase the level of compliance motorized vehicle taxpayers. However, the results of this study are not in line with the results of Noviyanti & The fourth hypothesis also suspects the corona or covid-19 pandemic to be an aspect that moderates the relationship between the completeness of tax administration (X2) and the level of compliance of motorized vehicle taxpayers (Y). Previously there was no positive relationship; after statistical testing, it turned out that the T-statistical value was only 0.0734 or below 1.96, and the P-value only had a value of 0.464; this value was still above 0.050. Therefore, the relationship between X2 and Y was not moderated by the COVID-19 outbreak, which means that this hypothesis was rejected. Broto (2017) states that poor tax administration makes the tax collection process run slowly, takes a long time, and is convoluted, creating a sense of doubt and reluctance for taxpayers to participate in paying taxes actively.

CONCLUSION

1. The level of quality or convenience of tax services that local governments have provided in carrying out their tax obligations encourages taxpayers to comply with their tax obligations.

2. The completeness of tax administration for taxpayers is not an important issue when taxpayers want to carry out tax obligations, but it is also not something that encourages taxpayer compliance. In order for the completeness aspect to become an aspect that contributes to the level of compliance, it is necessary to have a tax administration simplification policy. For example, when you want to make a tax payment, either changing the can or not, the administration that must include/include the original ID card according to the name of the STNK is omitted. In addition, completeness of transfer fees or vehicle mutations can be simplified, especially administrative completeness.

3. The emergence of the corona pandemic or the covid-19 outbreak has not reduced the level of compliance of taxpayers who have been comfortable and have received many conveniences for tax services provided by the government. On the contrary, the Corona or Covid-19 outbreak has only become an aggravating aspect of people's economic problems in general, not on the issue of taxpayer compliance in carrying out their tax obligations.

4. This fourth hypothesis includes aspects of the corona pandemic or covid-19 outbreak in the second hypothesis. However, because the tax administration aspect is not important in fulfilling tax compliance, this fourth hypothesis also does not make the corona pandemic or covid-19 outbreak a problem. Problems when taxpayers meet their tax compliance.

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