

The Effect of Service Quality and Taxpayer Satisfaction on Compliance Payment Tax Motor Vehicles at Office One Roof System in Kendari

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ABSTRACT

The research is to test the effect of service quality and tax payer's satisfaction to the obedience of paying motorized vehicle tax in the Kendari office of one roof system. The data collection technique used in this research is documentation and questionnaires. The samples used in this research is 98 compulsory motorized vehicle tax that is registered in Kendari office of one roof system. The analysis method used is multiple linear regressions. The result of this research is to show that service quality affects significantly to the obedience of paying motorized vehicle tax. This statement is supported by the first hypothesis test result, which is ($t_{hitung} = 4,294 > t_{tabel} = 1,661$) or with the significant degree of $0,000 < \alpha = 0,05$, so that H_1 is accepted, thus, service quality affects significantly partially to the obedience of paying motorized vehicle tax. It is because the service location of paying motorized vehicle tax is qualified enough along with the efficient and friendly one roof system's officer at serving the tax payers. It means that the better the service quality given to the tax payers in the office of one roof system, the higher the obedience of tax payers at paying the motorized vehicle tax. The tax payer's satisfaction affects positively but not significant to the obedience of paying motorized vehicle tax. The result of the second hypothesis, which is ($t_{hitung} = 1,788 < t_{tabel} = 1,661$) or with the significant value of $0,077 > \alpha = 0,05$, which means that the tax payer's satisfaction affects positively but not significant partially to the obedience of paying motorized vehicle tax. It means that, the tax payer's satisfaction has given a positive contribution but still not meaningful for improving the obedience of paying motorized vehicle tax. It is because that the tax payers' think that the simplicity to get explanation about unclear things related to motorized vehicle tax is still not satisfying.

Keywords: Service quality, tax payer's satisfaction, the obedience of paying tax

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I. INTRODUCTION

The rapid progress of the times, making motor vehicles is needed as a medium of transportation, both public transportation and private transportation. From year by year the increase of population in Indonesia is increasing. Thus, the increasing number of population will certainly also give impact on the needs of transportation to meet the needs and mobilization of society in everyday life.

The growth of vehicles in Kendari from year by year has increased quite a bit. Several factors are driving so that the number of motor vehicles increases every year, among others, the increased public income so that people's ability in buying motor vehicles is high, the means of transportation has become the primary needs of the community, and the requirement to have motor vehicles is very easy. Purchases of motor vehicles, especially motorcycles, have very easy conditions and dealers who offer mortgages with a mild interest are also increasing. Along with the increasing of society's income, hence ability of society to fulfill requirement of transportation also increase. Certainly, it will affect the increasing number of motor vehicles. By increasing number of motor vehicles every year in Kendari, the potential revenue of Motor vehicle tax also increased. Motor Vehicle Tax (PKB) is one of the regional taxes that have considerable potential in financing regional development.

The realization of revenue in 2012 from vehicle tax did not reach the target, which was the realization of Rp. 36,407,400,155 while the target was Rp. 38.848.588.700. In 2013, the realization of tax receipts of motor vehicles reached the target even exceeded the set target of Rp. 45.158.598.32 while the target was Rp. 42.361.269.454. In 2014, the realization of revenue also reached the target of Rp. 46,823,674,758, while the target of receipt from vehicle tax was Rp. 42.694.130.845. In 2015, the realization of receipts from the motor vehicle tax was very far from the target set. The target was Rp. 38.839.487.155, while the realization of revenues from the motor vehicle tax was only Rp. 12.097.030.370. However, in 2016 the realization of local

revenue from the sector of Motor Vehicle Tax (*PKB*) until September 2016 had exceeded the target set or reached 101.5 percent. From the Rp 149 billion target, regional revenue achievement had amounted to Rp 150 billion.

If the two years ago decreased, 2016 was actually increasing; it means that the compliance of the people in paying vehicle tax also increased. Although an increase in the realization of the motor vehicle tax receipts is not the sole factor of the realization of the motor vehicle tax receipt, it cannot be ignored that one of the causes of the increase or lack of realization of the motor vehicle tax receipt, as a result of non-compliance with taxpayers paying taxes. This is in accordance with the opinion of Putri (2013).

Putri (2013) argues that the factors that affect the tax revenue of a country include the level of taxpayer compliance in the country. Taxpayer compliance is where the taxpayer meets his tax obligations and implements taxation rights properly and correctly in accordance with applicable tax laws and regulations. Several factors that influence taxpayer compliance in paying motor vehicle tax that is, service quality and taxpayer satisfaction. Several types of services performed in the office of one roof system, there are types of services where taxpayers feel satisfied with the services provided. Government efforts to simplify the service of online vehicle letters are quite helpful. Moreover, the stewardship process is conducted transparently. The owner of the vehicle can access it easily.

Certainly, it is in accordance with what is desired by the taxpayer. Thus, taxpayers are satisfied with the services provided by the officers of one roof system. High taxpayer satisfaction is one of the factors that influence taxpayer compliance in carrying out its tax obligations.

Based on the description of the background above, the main problems formulated in this study are: (1) Is the quality of service significantly affect the compliance pay motor vehicle tax (2) Is taxpayers' satisfaction significantly influence the compliance pay motor vehicle tax (3) service quality and taxpayers' satisfaction have a significant effect on compliance to pay motor vehicle tax. The aim of this research is (1) to determine the effect of service quality on compliance to pay motor vehicle tax (2) to determine the effect of taxpayers' satisfaction on compliance to pay motor vehicle tax (3) to determine the effect of service quality and taxpayers' satisfaction on pay compliance vehicle tax.

II. THEORITICAL REVIEW

A. Taxes

a. Understanding of Tax

In law, number 28 in 2007 of article 1, Tax is a taxpayer contribution to a country that is owed by a person or body that is of a coercive nature under the law, by not receiving direct rewards and being used for the purposes of the state for the greatest possible prosperity of the people.

The tax definition proposed by Soemitro Rachmat, in Ishak Awaluddin's book (2017: 2) explains that: "Taxes are public contributions to state coffers by law (which can be enforced) by not receiving lead services (contra), which can be directly demonstrated and which is used to pay general expenses "

The definition of tax is also presented by Dr. Soeparman Soemahamidjaja in the book of Ishak Akhiruddin (2017: 2) explains that: "Tax is a compulsory fee in the form of money or goods collected by employers based on legal norms, in order to cover the cost of producing collective goods and services in achieving general welfare .

According to the law of the Republic of Indonesia Number 6 of 1983 concerning that general provisions of tax procedures as amended lastly by the law of the Republic of Indonesia number 28 in 2007 explains that: "Taxation is a contribution to a country owed by an individual or a coercive entity based on Act, by not getting the rewards directly and used for the purposes of the state for the greatest prosperity of the people".

From a number of definitions, it can be concluded that taxes: (a) Enforced dues (b) Reciprocal services cannot be shown directly (c) Taxes levied by the government, both central and local governments (d) Taxes used to finance expenditures general government

b. Tax Function

There are two functions of taxes, namely the function of *budgetair* (Source of State Finance) and the *regulerend* function according to R. Soemitro in Ishak Awaluddin's book in 2017: 3.

1. *Budgetair* Function (Source of State Finance)

Taxes have the function of *budgetair* means it is one source of government revenue to finance both routine and development expenditure. As a source of state finance, the government seeks to include as much as possible for the state treasury. These efforts are pursued by extensification and intensification of tax collection through the refinement of tax sharing rules.

2. *Regulerend* function (Manage)

Taxes have the function of regulating the meaning of taxes as a means to regulate or implement government policies in social and economic fields, and achieve certain objectives outside the financial field.

c. Tax Collection Procedure

1. Tax Stelsel

Tax collection can be conducted based on three *stelsel* (Ishak Awaluddin, 2017: 7):

a. Real Stelsel

Taxation is based on a real object (income) so that the collection can only take place at the end of the tax year after the actual income is known. Excess Stelsel is a tax that is more realistic. The disadvantage is that new taxes may be imposed at the end of the period.

b. Budget Stelsel (Fictieve Stelsel)

Tax imposition is based on presumption as regulated by law. The advantage of this *stelsel* is taxes paid during the year, without having to wait for the end of the year. The disadvantage is that taxes paid are not based on real circumstances.

c. Stelsel Mixed

This stelsel is a combination of real *stelsel* and *stelsel* assumption. At the beginning of the year, the taxes are calculated on the basis of an assumption, and then at the end of the year the tax rate is adjusted to the actual circumstances. If the tax amount is in fact greater than the tax according to the presumption, then the taxpayer must add to its shortcomings. *Vice versa*, if smaller then the excess can be requested again.

2. Principles of Taxation

Tax collection should be based on three principles of taxation (Ishak Awaluddin, 2017: 7), those are:

a. Domicile Principle

Principle of domicile, it is a tax collection based on taxpayer domicile in a country. So every taxpayer domiciled in the territory of Indonesia, it is taxed on all income derived either from Indonesia or from outside Indonesia or does not see the nationality / citizenship of the taxpayer.

b. The Source Principle

The source principle states that tax collection is based on sources of income sourced within a State. It means that every person who earns income from Indonesia is taxed on the income he earns.

c. Principle of Nationality

The principle of nationality states that the collection of taxes is based on the nationality of a State of the taxpayer means that the tax of foreigners in Indonesia is imposed on any foreigner residing in Indonesia.

3. Local Taxes

Definition of Local Taxes in Mardiasmo's book (2011: 12) is: "Local taxes, hereinafter referred to as taxes, are the obligatory contributions to the Regions owed by an individual or a coercive entity under the act, by not obtaining direct repayment and use for the purposes of the region for the greatest prosperity of the people "

The legal basis for the collection of local taxes can be found in law no. 28 of 2009 on Regional Tax and Regional Levies. Regional taxes become 2 parts, namely the Provincial Tax and district / city taxes. The Provincial Taxes consist of Motor Vehicle Taxes, Motor Vehicle Title Fee, Motor Vehicle Fuel Tax, Surface Water Tax, and Cigarette Tax. District / Municipal taxes comprise Hotel Taxes, Restaurant Taxes, Entertainment Taxes, Advertising Taxes, Street Illumination Taxes, Non-Metallic Mineral and Stone Taxes, Parking Taxes, Groundwater Taxes, Swallow's Nest Taxes, Land and Rural Land and Urban Taxes, Acquisition of Land and Building Rights.

4. Motor Vehicle Tax

a. Understanding of Motor Vehicle Tax

Motor Vehicle Tax is a tax on ownership or control of a motor vehicle. According to the Provincial Regulation of Southeast Sulawesi No. 5 of 2011 Article 4, which is meant by Motor Vehicles are all wheeled vehicles along with their wheels which are used in all types of roads, and are driven by technical equipment such as motors or other equipment that serves to convert a certain energy resources into motion of motor vehicles concerned, including heavy equipment and large equipment in operation using wheels and motors and not permanently attached and motorized vehicles operated in water.

b. Motor Vehicle Tax Rate

Motor Vehicle Tax Rate applies equally to each provinces containing motor vehicle tax. Tariff of motor vehicle tax are stipulated by provincial regulations. In accordance with law Number 28 in 2009 article 6 that tariff of motor vehicle tax is divided according to the type of control of motor vehicles, namely:

1) Personal Motor Vehicle Tax Rates are stipulated as follows:

a. For the first motor vehicle ownership shall be the lowest at 1% (one percent) and the highest at 2% (two percent).

b. For the second motor vehicle ownership and so on tariffs can be set progressively at the minimum of 2% (two percent) and the maximum of 10% (ten percent).

2) The rates of motor vehicle taxes on public transport, ambulance, firefighters, social and religious institutions, Government / Indonesian Army / Indonesian National Police, Local Government and other vehicles stipulated in regional regulations shall be set at least 0.5% (zero point five percent) and highest of 1% (one percent).

3) Tariff of Motor Vehicle Tax of heavy equipments and major equipment shall be set as low as 0,1% (zero point one percent) and maximum 0,2% (zero point two percent).

c. Prerequisites and Procedures for Motor Vehicle Tax Payments

Motor Vehicle tax payable must be paid or paid in advance for 12 months. Motor Vehicle Taxes shall be paid no later than 30 days from the date of issuance of the revised decision letter, the decision letter of appeal, and the appeal decision which causes the amount of taxes paid to increase. Payment of Motor Vehicle Tax shall be made to the regional treasury, Bank, or other place appointed by the Governor. Taxpayers who make tax payments are provided with proof of payment or tax payment. The procedures and terms of payment of Motor Vehicle Tax are as follows:

- 1) Taxpayers fill out application forms of vehicle registration certificate renewal according to data on vehicle registration and Proof of Motorized Vehicle Ownership, the form can be taken at the registration counter. Complete the form with the required file attachments. Files to be attached: (1) Extend the annual VAT taxes (a) original vehicle registration + photocopy (b) Copy of Proof of Motorized Vehicle Ownership (c) Original ID card + Photocopy of name on vehicle registration certificate and Proof of Motorized Vehicle Ownership (2) Extend the five yearly VAT taxes (a) Physical check of vehicle (b) original vehicle certificate + Photocopy (c) Copy of Proof of Motorized Vehicle Ownership (d) Original ID card + Photocopy as name on vehicle registration certificate and Proof of Motorized Vehicle Ownership.
- 2) Completing the file, the taxpayer submits the vehicle registration tax file to the file submission counter.
- 3) The taxpayer waits until the name is called according to the data contained in the vehicle registration.
- 4) The taxpayer receives a tax payment slip which has been listed amount of tax payable.
- 5) The taxpayer handed over the payment slip and the amount of the tax to the cashier.
- 6) After paying taxes, the taxpayer receives proof of payment of the tax payment and the proof is submitted to the collection counter vehicle registration certificate.
- 7) The taxpayer waits until the name is called and the new vehicle registration certificate has been extended for another year.

5. Service Quality

a. Understanding of Service Quality

Goetsch and Davis (in Yamit, 2002: 9) suggests that quality is a dynamic condition associated with service products, people, processes and environments that meet or exceed expectations. While Parasuraman, et al, (1990) suggests that quality is a measure of overall assessment of the level of a good service. In addition Joseph M. Juran (in Tjiptono, 2002: 8) defines quality as fitness fit (fitness for use).

The definition of tax service according to Boediono (2003) in Caroko (2015) is a process of assistance to taxpayers in certain ways that require sensitivity and interpersonal relationships in order to create satisfaction and success. While the quality of tax services according to Komala (2013) is the implementation of services that can provide optimal satisfaction for taxpayers related to the quality of services provided.

Quality services should be able to provide 4K of security, comfort, smoothness and legal certainty. Quality of service can be measured with the ability to provide satisfactory service that can provide services with responses, abilities, decency, and trustworthiness that is owned by the tax authorities. In addition, the ease of making good communication relationships, understanding the needs of the taxpayer, the availability of physical facilities including adequate means of communication, and skilled employees in their duties.

b. Quality of Service Indicators

According to Hesti (2013) in Komala (2014)) indicators of service quality are:

1. Physical evidence (tangible), focusing on goods or services, which concern the appearance of physical facilities, equipment, personal, and communication tools.
2. Reliability (reliability), namely the fulfillment of immediate and satisfactory service. Reliability includes the ability to deliver services accurately as promised.
3. Responsiveness (responsiveness), namely the ability of employees to help consumers provide services quickly in accordance with the desired by consumers. Activity of service delivery quickly and responsiveness.
4. Assurance (assurance), ie knowledge and ability of employees to serve friendly and polite.
5. Empathy (empathy), ie attention given employees individually to consumers and understand the needs of consumers.

6. Taxpayer Satisfaction

a. Understanding of Satisfaction

Oliver (1997) (in James G. Barnes, 2001: 64) states satisfaction is the response of customers to the fulfillment of their needs. This means the judgment that a form of privilege of a good or service or goods / services itself. Providing a level of comfort associated with fulfilling a need, including needs below expectations or fulfillment exceed customer expectations.

Thus, customer satisfaction is an arbitrary target, so it needs a clearer picture of what the customer needs in every transaction with a company.

Engel et al., (1995: 210) states that customers' satisfaction is as a buy-back evaluation of selected alternatives that results in the same or exceed customer expectations. While Kotler (1997: 36) incorporates elements of performance in it, so it is said that customer satisfaction is the level of one's feelings after comparing perceived performance compared with expectations. With the understanding is seen that there are two elements that determine customer satisfaction, the performance offered and the expected service performance. If the performance of the offered service is the same as the expected performance or may exceed the expected performance, then the service user will feel satisfied.

According to Umar (2005: 65) satisfaction is the level of consumer feeling after the comparison between what is received with expectations. Whereas, the satisfaction that according to Kotler (2000: 42) is a feeling of pleasure or disappointment of someone who emerged after comparing the perception / impression to the performance or the results of a product and expectations.

According to Gerso Ricard (In Sudarsito, 2004: 3) argues "Customer's satisfaction is a perception of the customer that his or her expectations have been met or exceeded."

Taxpayer satisfaction is a situation where the wishes, expectations, and needs of the taxpayer are met (Astia, 2015). A service is considered satisfactory if the service can meet the expectations and needs of the taxpayer.

b. Taxpayer Satisfaction Indicators

Indicators of taxpayer satisfaction by Astia (2015) are: (1) Problem solving process (2) Ease of Information (3) Employee Courtesy.

7. Taxpayer Compliance

a. Definition of Taxpayer Compliance

The definition of taxpayer compliance by Nurmantu cited by Rahayu (2010: 138) states that tax compliance can be defined as a condition where the taxpayer meets all tax obligations and implement taxation rights.

The definition of taxpayer compliance by NasuchaChaizi cited by Rahayu (2010: 139), states that taxpayer compliance can be defined from: (1) Taxpayer obligations in registering themselves. (2) Compliance to re-deposit notification letter. (3) Compliance in the calculation and payment of tax payable. (4) Compliance in payment of arrears.

b. Taxpayer Compliance Type

The types of taxpayer compliance by Rahayu (2006: 110) are:

- 1) Formal compliance is a condition in which the taxpayer fulfills the obligation formally in accordance with the provisions of the tax law.
- 2) Material compliance is a situation where the taxpayer substantively / essentially meets all the provisions of taxation material that is in accordance with the contents and the soul of the tax law. Material compliance may also include formal compliance.

c. Factors Affecting Taxpayer Compliance (Siti KurniaRahayu, 2010):

- 1) The condition of the tax administration system of a country
- 2) Services to Taxpayers
- 3) Law Enforcement Taxation
- 4) Tax audit
- 5) And tax rates

d. Taxpayer Compliance Size

According to the Regulation of the Minister of Finance No. 192 / PMK.03 / 2007 concerning the procedure or the determination of the Taxpayer with certain criteria in order to refund the overpayment of tax that the taxpayer with certain criteria hereinafter referred to as the compliant taxpayer is the taxpayer who meets the requirements of article (2) as follows:

- 1) On time delivery of Letter of notification as referred to in article 1 letter a covers:
 - a. Submission of the Annual Tax Return on time within the last 3 years.
 - b. Submission of Notice of Late Period in the last year for tax period January to November is not more than 3 periods of Tax for each type of tax and not consecutively;
- 2) No tax arrears as referred to in Article 1 letter b shall be the situation as at 31 December of the year before the application as Taxpayers complies and excludes any tax debt that has not exceeded the deadline for repayment.

3) The financial statements audited by the public accountant or government financial oversight body as referred to in Article 1 letter c shall be prepared in a long form and present the reconciliation of commercial and fiscal income and loss for the Taxpayer who is required to submit the annual Notification Letter.

4) Accountant's opinion on the Financial Statement audited by the Public Accountant as referred to in paragraph 3 shall be signed by a public accountant who is not currently in the supervision of a government institution supervising Public Accountant.

e. Taxpayer Compliance Indicators

The tax compliance indicator according to Rahayu (2010) is (1). Fill out the tax form completely and clearly, (2). Calculate the tax amount correctly, (3). Pay the tax payable on time

8. Previous Research

Previous research was conducted by Utama (2012) which tested the "Influence of Service Quality, Tax Sanction, and Compliance Costs to Taxpayer Compliance". This research was conducted at Joint Office of United Administration System under One Roof system (SAMSAT) of Tabanan. The result of the research shows that service quality variable has positive and significant influence to taxpayer compliance. The equation of previous research with this research is analyzed by using Multiple Linear Regression and equally research about the quality of tax service. The difference of previous research with this research is on the scope of research where previous research examined on the scope of Joint Office of United Administration System under One Roof system (SAMSAT) of Tabanan while this research on the scope of Joint Office Administration System Manunggal Under One Roof system (SAMSAT) of Kendari and the differences also lie within the study population.

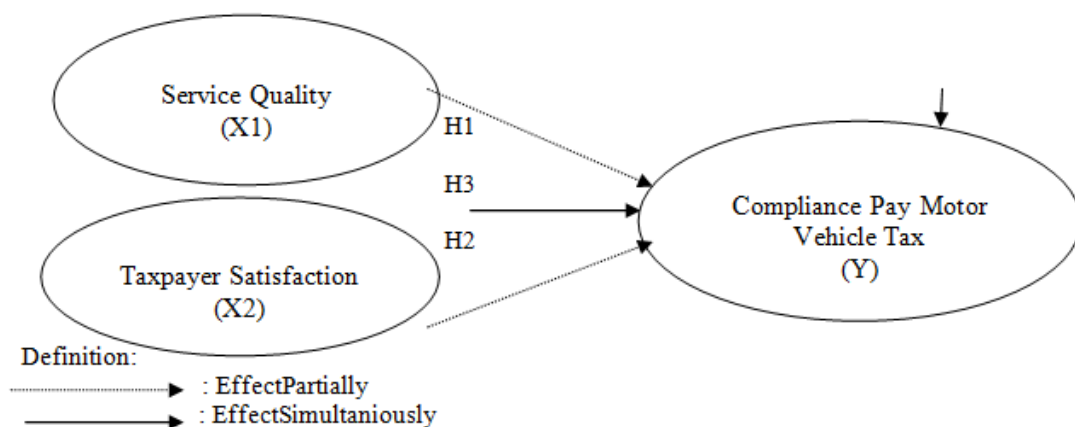
Further research was conducted by Novitasari (2014) under the title "The Effect of Taxpayer Awareness, Socialization of Taxation, and Quality of Service on Taxpayer Compliance" This research was conducted on Joint Office Administarsi Manunggal System under One Roof system (SAMSAT) of Semarang III and the result showed that variable service quality significantly influence the compliance to pay Motor Vehicle Tax. The equation of previous research with this research is analyzed by using Multiple Linear Regression and equally examine about Quality of Tax Service. The difference of previous research with this research is on the scope of research, this research examines the scope of Joint Office Administration System Manunggal under One Roof system (SAMSAT) of Kendari, while the previous research on the scope of Joint Office Administration System Under One Roof system (SAMSAT) of Semarang III. Besides, the differences be also within the research population.

9. Research Paradigm

This research will test the effect of independent variable to dependent variable, either partially or simultaneously.

Based on the description that has been proposed, the paradigm of this study is described as follows:

Scheme 1. Research Paradigm



10. Research Hypothesis

Models of hypothesis which is used in this research are as follows:

H1: The quality of tax service has a significant effect partially on compliance to pay motor vehicle tax.

H2: Taxpayer satisfaction has a significant partial effect on compliance to pay motor vehicle tax

H3: Quality of service and taxpayer satisfaction has significant effect simultaneously to compliance pay motor vehicle tax

III. RESEARCH METHOD

The object of this research was Quality of Service and Taxpayer Satisfaction as independent variable and Compliance of Paying Motor Vehicle Tax as dependent variable on Joint Office of United Administration System Under One Roof (SAMSAT).

The population in this study was the motor vehicle taxpayers registered in the office of one roof system in 2016 amounted to 8,400 taxpayers. Sample determination in this study was conducted by means of statistical a calculation that is by using Slovin formula. The Slovin formula is used to determine the sample size of a known population. Based on Slovin formula, the amount of samples of this research was 98 taxpayers. Determination technique of sample in this research was by using accidental sampling technique, that was sample determination technique by chance, that was anyone who by chance met with researcher who registered as taxpayer of motor vehicle can be used as sample.

Types of data used in this study were (1) Quantitative data in this study in the form of data on the number of taxpayers of Motor Vehicle Tax registered in Office of One roof system of Kendari in 2016. (2) Qualitative data of this research in the form of oral and written information related to research this.

The data source used in this study was Primary data, data was taken directly from the data center or through field surveys (Prasetia, 2014). The way to get primary data is by directly review the object of research, the data obtained was by distributing questionnaires using ordinal scale.

Methods of data collection in this study were as follows (1) Questionnaires, namely data collection techniques conducted by giving a questionnaire or a set of questions or statements written to respondents based on indicators, view previous research and adjust to the state of the object of research. (2) Documentation, data retrieval that has been documented by the one roof system of Kendari that was relevant to the research.

The method of data processing used in this study were: (1) Editing (2) Coding (3) Tabulation (4) Data Interpretation.

The hypothesis of this research was examined by using multiple linear regression models with the aid of statistical package software for social science (SPSS). In this study, multiple linear regression analysis is used to prove the extent to which the relationship of service quality and taxpayer satisfaction on the taxpayer pays the motor vehicle tax. This analysis was used by involving two or more independent variables between the dependent variable (Y) and the independent variables (X1 and X2), the regression equation was as follows: $Y = a + \beta_1X_1 + \beta_2X_2 + e$ where Y = compliance pay motor vehicle tax = constant β_1 and β_2 = regression coefficient X1 = service quality X2 = taxpayer satisfaction e = error.

IV. RESEARCH RESULT AND DISCUSSION

A. Result of Research

a. Description of Research Objects

The independent variables in this study are service quality (X1) and taxpayer satisfaction (X2). The frequency distribution of answers for service quality variables and taxpayer satisfaction is categorized strongly with the percentage of the tendency of each score is 80.12% and 84.46% respectively. The Compliance variable pays the tax (Y) in this study as the dependent variable. The results of the frequency distribution of answers for the Compliance variable paying taxes are categorized strong, with the percentage of the answer score tendency is 78.91%. The frequency distribution of respondents' answers to each variable are presented in the following table:

Table 1. Recapitulation of Respondents' Response Frequency Distribution

No	Variable	Item (Point)	Frequency of Respondents' Answer (F) Percentage (&)										Total Score	AverageScore	(%)
			SS(5)		S(4)		N(3)		TS(2)		STS(1)				
			F	%	F	%	F	%	F	%	F	%			
1.	Service Quality	X1.1	66	23,05	197	67,01	27	9,13	4	1,36	0	0,00	1207	4,11	85,78
		X1.2	53	13,52	188	47,96	115	29,25	32	8,16	4	1,36	1430	3,65	72,96
		X1.3	53	27,04	130	66,33	13	6,63	0	0,00	0	0,00	824	4,20	84,08
		X1.4	68	23,13	211	71,77	15	5,10	0	0,00	0	0,00	1229	4,18	83,61
		X1.5	54	27,55	115	58,67	22	11,22	5	2,55	0	0,00	806	4,11	82,24
Rata-rata variabel kualitas pelayanan (X1)												5496	4,05	81,73	
2	Taxpayer Satisfaction	X2.1	52	26,53	121	61,73	18	9,18	5	2,55	0	0,00	808	4,12	82,45
		X2.2	64	32,65	102	51,53	31	15,82	0	0,00	0	0,00	817	4,17	83,37
		X2.3	68	34,69	100	51,02	24	12,24	4	2,04	0	0,00	858	4,38	87,55
Rata-rata variabel kepuasan wajib pajak (X2)												2483	4,22	83,46	
3	Compliance pay motor vehicle tax	Y1.1	55	28,06	107	54,59	50	28,06	4	2,04	0	0,00	801	4,09	81,73
		Y1.2	38	19,39	84	42,85	69	35,20	5	2,55	0	0,00	743	3,79	75,82
		Y1.3	50	25,51	100	51,02	35	17,86	10	5,10	0	0,00	776	3,96	79,18
Average Variable Compliance Pay Motor Vehicle Tax (Y)												2320	3,95	78,91	

Source: Primary Data Processed in 2016

Furthermore, the data quality test of the questionnaire used, where based on the test results of validity and reliability test, obtained that the overall items and indicators of this research variable show the results valid and reliable. This decision is taken because the pearson coefficient value is above 0.30, and the coefficient value of Cronbach's Alpha results above 0.60, with a significance level of 0.000. The result of factor analysis shows that the indicators in each variable are very significant to form the variable with significance value 0.000. The result of factor analysis for the service quality variable shows that the most dominant assurance indicator formed variable with loading factor 0,697, for taxpayer satisfaction variable it is seen that the dominant information easiness indicator formed variable with loading factor equal to 0,651. And for tax pay compliance variable, the most dominant indicator is paying taxes payable on time with Loading Factor of 0.612.

b. Hypothesis testing

1. Simple Linear Regression Analysis

Hypothesis testing in this study using multiple linear regression analysis processed using IBM SPSS program version 21, to test the hypothesis proposed in this study. The following results of multiple linear regression analysis that influence the variable of service quality (X1) and taxpayers' satisfaction (X2) on tax compliance variable (Y) at Joint Office of United Administration System under One Roof system (SAMSAT) of Kendari.

Table 2. Regression Test Results

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
(Constant)	,313	,637		,491	,625
1 QUALITY	,648	,151	,416	4,294	,000
SATISFACTION	,239	,134	,173	1,788	,077

a. Dependent Variable: COMPLIANCE OF PAYMENT OF MOTORIZED VEHICLE TAX

Source: IBM SPSS 21 output results, primary data processed (2016)

Based on the regression model test results, the regression model that states the influence of service quality and taxpayer satisfaction on compliance paying motor vehicle tax is expressed as follows:

$$Y = 0.313 + 0.648X1 + 0.239X2 + E$$

Based on this model of multiple linear regression equation, regressions of coefficient for service quality variable and taxpayer satisfaction are 0,648 and 0,239 respectively. It can be interpreted that there is a positive relationship between service quality and taxpayer satisfaction on compliance pay motor vehicle tax. This means that if the variable of service quality has increased by one unit, then the variable compliance pay motor vehicle tax will have penchant for 0.648 units, and if the taxpayer satisfaction has increased by one unit, tax pay compliance will increase by 0.239 units.

1. T Test

Hypothesis that needs to be examined is service quality (X1) and taxpayer satisfaction (X2) to compliance pay motor vehicle tax (Y). Variable (X1) has "t" _ "count" <"t" _ "table" (4,294> 1,661) or with probability value = 0,000 <0.05. This implies that H1 is accepted. This means the better the quality of services provided to taxpayers in the SAMSAT office, the higher the taxpayer compliance in paying motor vehicle taxes. Taxpayer satisfaction variable (X2) tcount>ttable (1,788> 1,661) or with probability value = 0.07> 0.05. This means that H2 is rejected. This means that taxpayer satisfaction taxes have a positive but not partially significant effect on tax pay compliance. These results indicate that taxpayer satisfaction contributes positively to compliance to pay motor vehicle tax, but not significant so that taxpayer satisfaction has not been so meaningful for increasing compliance pay motor vehicle tax.

2. F Test

Based on the results of simultaneous test (F test) hypothesis tested is the service quality and taxpayer satisfaction on compliance pay motor vehicle tax, obtained the value Fcount>Ftable (16,958> 3,09) with a significant value of 0.000 (smaller than value α = 0 , 05). This indicates that H3 is accepted. Quality of service and taxpayer satisfaction significantly influence simultaneously to compliance pay motor vehicle tax. That is, the higher the quality of service and taxpayer satisfaction, the higher the compliance pay motor vehicle tax.

3. Coefficient of Determination Test

The value of determination coefficient or R2 (R Square) in this research is 0,263 which indicate that the magnitude of direct influence or contribution of variable of service quality (X1) and taxpayer satisfaction (X2) to compliance pay motor vehicle tax (Y) is 26,03% . That is, the influence of service quality and taxpayer satisfaction used in this research model is only able to explain 26.03% variation of compliance pay motor vehicle taxes, the rest of 73.97% influenced by other factors not discussed in this study, such as taxpayer knowledge, tax socialization, taxation sanctions, tax audit, low enforcement and so forth.

B. DISCUSSION

Discussion on the results of this study explains the effect of service quality variables and taxpayer satisfaction of compliance pay motor vehicle partially and simultaneously.

1. The Effect of Service Quality to Payable Compliance on Motor Vehicle Tax

The result of regression analysis shows that service of quality gives significant effect to compliance on paying motor vehicle tax. This is consistent with the first hypothesis that service quality significantly influences partially on compliance paying motor vehicle taxes. This means that compliance paying motor vehicle taxes will increase if the quality of service in the office of one roof system is high. This statement is supported by the results of the first hypothesis testing, ($t_{count} = 4,294 > t_{table} = 1,661$) or with a significant level of $0.000 < \alpha = 0.05$, then H1 received, so the quality of service significantly partially influence on compliance pay motor vehicle tax. That is, the higher the quality of service in the office of one roof system, the higher the taxpayer compliance in paying motor vehicle taxes.

This significant influence is due to the quality of service in office of one roof system of Kendar is good. This can be seen from the technology / equipment used strongly support the service of motor vehicle tax. Furthermore seen again in the indicator of reliability (reliability), the taxpayer considers that the officer is reliable that is seen from the services provided in accordance with the promised, vehicle registration certificate renewal completed on time, the same service for each person, and officers never make mistakes in recording, registration, calculation and validation of motor vehicle taxes. In the indicator of responsiveness (responsiveness) of motor vehicle taxpayers feel the officers are always alert in solving problems faced by taxpayers and officers response to complaints submitted by taxpayers. In assurance indicators (information assurance) provided by service personnel can be trusted, and officers have knowledge and sense of responsibility for the tasks handled and security data taxpayers guaranteed. And the indicator empathy (empathy) taxpayers consider that the officer gives a sincere attention / sincere to the taxpayer and the officer always provide information required by the taxpayer.

2. The Effect of Taxpayer Satisfaction on Payable Compliance with Motor Vehicle Tax

The result of regression analysis shows that taxpayer's satisfaction has positive but not partially significant effect on compliance to pay motor vehicle tax. This is not in accordance with the second hypothesis (H2) that taxpayer satisfaction has a significant effect partially compliance pay motor vehicle tax, so H2 is rejected. The result of the second hypothesis testing, where ($t_{ct} = 1,788 < t_{tabel} = 1,661$) or with significant value $0.077 > \alpha = 0.05$, which means that taxpayer satisfaction has a positive but not partially significant effect on compliance pay motor vehicle tax.

The existence of positive but not significant influence between taxpayer satisfaction with compliance pay motor vehicle tax shows that taxpayer satisfaction in office of one roof system generally good based on descriptive analysis of the responses of respondents in the questionnaire. However, there are still other factors that influence so that this variable has not been able to give a significant influence on compliance pay motor vehicle tax. Some of the respondents still have neutral answers and disagree for each statement on the information ease indicator. This means that taxpayers feel that the easiness to obtain an explanation of the things that are not clear with regard to motor vehicle tax is still not satisfactory.

3. Effect of Service Quality and Taxpayer Satisfaction to Compliance Paying Motor Vehicle Tax

The results of research on the effect of service quality and taxpayer satisfaction on compliance paying motor vehicle tax supports the third hypothesis (H3) that service quality and taxpayer satisfaction significantly influence simultaneously to compliance pay motor vehicle tax. $F_{count} > F_{table}$ or significant value $0,000 < \alpha = 0.05$. All independent variables (service quality and taxpayer satisfaction) simultaneously have a significant effect on compliance pay motor vehicle tax.

That is, the higher the quality of service in the office of one roof system in Kendari, the higher the compliance pay motor vehicle tax. In addition, the quality of service is also supported by high taxpayer satisfaction so that it will be able to improve taxpayer compliance in paying motor vehicle taxes.

V. CONCLUSIONS AND SUGGESTIONS

Based on the results of research that has been done, then the conclusion that can be taken is the quality of service significantly partially influence on compliance pay motor vehicle tax. This means that the higher the quality of service in office of one roof system, the higher the taxpayer compliance in paying motor vehicle taxes. Taxpayer satisfaction has a positive but not partially significant effect on compliance to pay motor vehicle tax. That is, taxpayer satisfaction has contributed positively to compliance to pay motor vehicle tax, but there are still other factors that further influence compliance pay motor vehicle tax. Quality of service and taxpayer satisfaction significantly influence simultaneously to compliance pay motor vehicle tax. That is, both of these

variables simultaneously provide a significant influence on compliance pay motor vehicle tax, so the higher the quality of service and taxpayer satisfaction, the higher the compliance pay motor vehicle tax.

Suggestions that can be submitted by the author is for the office of one roof system in Kendari should continue to maintain the quality of services such as mission carried by the office of one roof system is the service to the community in prime (Speed, accuracy, comfort, friendliness and security (5K) for taxpayers are satisfied with the service granted so that taxpayers have the awareness to pay taxes and ultimately demand them to comply in paying motor vehicle taxes.

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