

ABSTRACT

Firmansyah Abdillah, The Influence of the Samsat Service Model on the Compliance of Motorized Vehicle Taxpayers in Bangkalan Regency. Under the guidance of Fariyana Kusumawati, S.E., M.Si.

Bangkalan is one of cities whose community activities cannot be separated from motorized vehicles, where every year the number of motorized vehicle owners increases. With the increase in motor vehicles every year, the motor vehicle tax revenue obtained should also increase. However, based on existing data, it turns out that there are still many taxpayers who do not pay their motorized vehicles tax. This study aims to examine the influence of the Samsat service model on the compliance of motorized vehicle taxpayers in Bangkalan Regency. The five service models tested were Mobile Samsat, E-Samsat, Samsat Mall Public Service, Samsat Payment Point and Samsat Kerapan.

This study was conducted using a quantitative approach where the data was obtained through distributing five-point Likert scale questionnaires. The population of this study was all motorized vehicle taxpayers in Bangkalan with a sample of 100 respondents. The data analysis in this study used statistical analysis whose calculations were carried out using SPSS and then data quality testing, classical assumption testing and hypothesis testing were carried out.

The hypothesis of this study is: each Samsat service model in Bangkalan, namely Mobile Samsat, E-Samsat, Samsat Mall Public Service, Samsat Payment Point and Samsat Kerapan, has a significant influence on motorized vehicle taxpayers' compliance in Bangkalan Regency. Based on the research results, there are two hypotheses that are rejected and three hypotheses that are accepted.

The results of this study indicate that: (1) Mobile Samsat has no significant influence on motorized vehicle taxpayers' compliance in Bangkalan regency, (2) E-Samsat has no significant influence on motorized vehicle taxpayers' compliance in Bangkalan regency, (3) Samsat Mall Public Service has a significant influence on motorized vehicle taxpayers' compliance in Bangkalan regency, (4) Samsat Payment Point has a positive and significant influence on motorized vehicle taxpayers' compliance in Bangkalan regency, and (5) Samsat Kerapan has a positive and significant influence on motorized vehicle taxpayers' compliance in Bangkalan regency.

Keywords: *Mobile Samsat, E-Samsat, Samsat Mall Public Service, Samsat Payment Point, Samsat Kerapan, Taxpayer Compliance.*

ABSTRAK

Firmansyah Abdillah, Pengaruh Model Pelayanan Samsat terhadap Kepatuhan Wajib Pajak Kendaraan Bermotor di Kabupaten Bangkalan. Dibawah bimbingan Fariyana Kusumawati, S.E., M.Si.

Kota Bangkalan merupakan salah satu kota yang aktivitas masyarakatnya tidak lepas dari kendaraan bermotor, dimana setiap tahunnya jumlah pemilik kendaraan bermotor bertambah. Dengan bertambahnya kendaraan bermotor tiap tahunnya harusnya pendapatan pajak kendaraan bermotor yang diperoleh juga bertambah. Namun, berdasarkan data yang ada ternyata masih banyak wajib pajak yang tidak membayar pajak kendaraan bermotornya. Penelitian ini bertujuan untuk mengkaji pengaruh model pelayanan Samsat terhadap kepatuhan wajib pajak kendaraan bermotor di Kabupaten Bangkalan. Adapun ke lima model layanan yang diuji yaitu Samsat Keliling, *E-Samsat*, Samsat *Mall* Pelayanan Publik, Samsat *Payment Point* dan Samsat Kerapan.

Penelitian ini dilakukan menggunakan pendekatan kuantitatif dimana datanya diperoleh melalui penyebaran angket dengan skala lima angka Likert. Populasi dari penelitian ini yaitu seluruh wajib pajak kendaraan bermotor yang ada di Bangkalan dengan sample sebanyak 100 responden. Analisis data dalam penelitian ini menggunakan analisis statistik yang perhitungannya dilakukan dengan menggunakan SPSS yang kemudian dilakukan uji kualitas data, uji asumsi klasik dan uji hipotesis.

Hipotesis penelitian ini adalah: masing-masing model layanan Samsat yang ada di Bangkalan yaitu Samsat Keliling, *E-Samsat*, Samsat *Mall* Pelayanan Publik, Samsat *Payment Point* dan Samsat Kerapan berpengaruh signifikan terhadap kepatuhan wajib pajak kendaraan bermotor di Kabupaten Bangkalan. Berdasarkan hasil penelitian terdapat dua hipotesis yang ditolak dan tiga hipotesis yang diterima.

Hasil penelitian ini menunjukkan bahwa: (1) Samsat Keliling tidak berpengaruh signifikan terhadap kepatuhan wajib pajak kendaraan bermotor di Kabupaten Bangkalan, (2) *E-Samsat* tidak berpengaruh signifikan terhadap kepatuhan wajib pajak kendaraan bermotor di Kabupaten Bangkalan, (3) Samsat *Mall* Pelayanan Publik berpengaruh signifikan terhadap kepatuhan wajib pajak kendaraan bermotor di Kabupaten Bangkalan, (4) Samsat *Payment Point* berpengaruh positif dan signifikan terhadap kepatuhan wajib pajak kendaraan bermotor di Kabupaten Bangkalan, dan (5) Samsat Kerapan berpengaruh positif dan signifikan terhadap kepatuhan wajib pajak kendaraan bermotor di Kabupaten Bangkalan.

Kata kunci: Samsat Keliling, *E-Samsat*, Samsat *Mall* Pelayanan Publik, Samsat *Payment Point*, Samsat Kerapan, Kepatuhan Wajib Pajak.