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THE EFFECT OF TAX FINES, IMPLEMENTATION OF THE SAKPOLE SYSTEM, QUALITY OF FISCAL SERVICES ON TAXPAYER COMPLIANCE AT THE SUKOHARJO SAMSAT OFFICE

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Abstract: This study aims to analyze Tax Fines, Implementation of the Sakpole System, and the Quality of Tax Service on Taxpayer Compliance. The population in this study were motor vehicle taxpayers registered at the Sukoharjo Samsat Office with an accidental sampling method of 100 people. Based on the Slovin formula, with an error rate of 10%. The analysis techniques in this study consisted of descriptive statistical analysis, instrument testing, classical assumption testing, and hypothesis testing. The results of this study prove the regression results in the regression equation that Tax Fines, Implementation of the Sakpole System, and Quality of Tax Service have a positive effect on Taxpayer Compliance. The results of the F test and t test indicate that Tax Fines, Implementation of the Sakpole System, and Quality of Tax Service have a positive and significant effect on Taxpayer Compliance. Based on the results of the R2 test (coefficient of determination), it is known that Tax Fines, Implementation of the Sakpole System, and Quality of Tax Service are able to explain 49.8% of the variable of Taxpayer Compliance registered at the Sukoharjo Samsat Office , while 50.2% is influenced by other variables that were not studied, such as tax socialization, tax system, tax reform and others.

Keywords: *Tax Fines, Implementation of the Sakpole System, and Quality of Tax Service, and Taxpayer Compliance.*

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1. Introduction

Melando and Suyono (2016) explained that low compliance in paying motor vehicle tax is the main factor in the failure to achieve optimal tax revenue in Indonesia. Therefore, the government continues to encourage taxpayers to fulfill their obligations and exercise their tax rights. Fulfillment of these obligations is expected to increase tax revenues to support the public sector. Taxpayers' understanding of tax laws also plays an important role. Taxpayers who understand the regulations tend to comply with the provisions to avoid the risk of sanctions, both administrative (such as fines or higher tax rates) and criminal. Mardiasmo (2016) explains that the definition of tax fines is a financial sanction due to violations of tax provisions or non-compliance with agreements that have been set

One of the government's efforts to facilitate the provision of information and payment of motor vehicle tax, especially in Central Java Province, is by creating an online motor vehicle tax payment application (e-samsat). (E-Samsat) is known as the Online Tax Vehicle

Administration System or commonly abbreviated as SAKPOLE. Bapenda Prov Jateng (2017) defines Sakpole as an android-based application to facilitate payment of motor vehicle tax in Central Java. The purpose of the SAKPOLE application system is as a modernization step to provide good and easy service quality to taxpayers.

According to Susmita and Supadmi (2013) The cause of the low level of taxpayer compliance is the quality of tax authorities' services that have not reached an optimal level. Tax authorities' services are defined as the fulfillment of community needs through service procedures regulated in organizational policies (Siregar et al., 2012). Good service from the tax authorities is considered crucial because it can increase taxpayer satisfaction, which in turn encourages compliance.

The purpose of this study was to determine the effect of tax fines, the implementation of the sakpole system, and the quality of tax services on the compliance of motor vehicle taxpayers at the Sukoharjo Samsat Office.

Based on the research objectives above, the hypothesis in this study is:

H1: Tax fines, implementation of the sakpole system, and quality of tax services have a significant effect on motor vehicle taxpayer compliance at the Sukoharjo Samsat Office.

H2: Tax fines have a significant effect on motor vehicle taxpayer compliance at the Sukoharjo Samsat Office.

H3: The implementation of the Sakpole System has a significant effect on motor vehicle taxpayer compliance at the Sukoharjo Samsat Office.

H4: Tax Service has a significant effect on Taxpayer Compliance in paying motor vehicle tax at the Sukoharjo Samsat Office.

2. Research Method

This study took a population of 26,891 motor vehicle taxpayers registered at Samsat Sukoharjo according to the records of the Central Statistics Agency (BPS) of Sukoharjo City as of June 30, 2020. The research sample was determined through accidental sampling technique with a total of 100 taxpayer respondents. The data collection method combines primary and secondary data, where primary data is obtained through the distribution of questionnaires containing a list of written questions/statements filled out directly by respondents. While secondary data comes from documents of related agencies.

The dependent variable in this study is Taxpayer Compliance (Y) and the independent variables used in this study are Tax Fines (X1), Implementation of the Sakpole System (X2), and Quality of Tax Service (X3).

This study uses a quantitative approach. The data analysis methods used in this study are:

a. Descriptive Statistical Analysis
   Sugiyono (2018) explains that the definition of descriptive statistical analysis is statistics used to analyze data by describing or depicting the collected data as it is without any intention of drawing conclusions that apply to the public or generalizations.
b. Instrument Test
   Instrument testing is carried out to test the measuring instrument used whether it is valid and reliable (Sugiyono, 2019). Instrument testing consists of validity tests and reliability tests which are carried out to see whether the measuring instrument can produce relevant data.
c. Classical Assumption Test
   According to Ghozali (2012) explains that the classical assumption test is carried out to test the assumptions in multiple linear regression modeling so that the data can be analyzed

further without producing biased data. The classical assumption tests carried out are normality tests, multicollinearity tests, autocorrelation tests, and heteroscedasticity tests.

d. Hypothesis Testing
Hypothesis testing is a decision-making method based on data analysis, both from controlled experiments and observations. Hypothesis testing conducted is Multiple Linear Regression Analysis, F Test, t Test, and Determinant Coefficient Test (R2).

3. Results and Discussion

3.1 Results

Descriptive Statistical Analysis Results

In this study, the results of descriptive statistical analysis are shown by analyzing data by describing the data that has been collected. Descriptive statistical analysis is a method for analyzing data by presenting or explaining data that has been collected so that the information produced is clearer and easier to understand.

Table 1. Description Respondents Based on Gender

Type Sex	Amount	Presentation (%)
Woman	33	33.00%
Man	67	67.00%
Amount	100	100%

Source: Data processed, 2022

Table 2. Description Respondents Based on Age

Age	Amount	Presentation
<30 year	55	55.00%
30 – 50 year	34	34.00%
>50 year	11	11.00%
Amount	100	100%

Source: Data processed, 2022

Table 3. Description Respondents Based on Long Ownership

Long Ownership	Amount	Presentation
<5 year	28	28.00%
5-10 year	31	31.00%
>10 year	41	41.00%
Amount	100	100%

Source: Data processed, 2022

Table 4. Descriptive Statistical Analysis Results

	N	Min	Max	Mean	Std. Deviation
Tax Penalty	100	12	20	16.59	1,995
Application of Sakpole	100	20	30	25.91	2,310
Quality of Tax Service	100	16	25	21.25	2,245
Taxpayer Compliance	100	12	20	17.06	1,802
Valid N (listwise)	100				

`Source: SPSS Version 21 output processed 2022

Based on the table of results of the descriptive statistical analysis, the following results were obtained:

a. The Tax Fine variable (X1) was obtained by submitting 5 (five) statement items to 100 respondents. From the table, it is known that the Tax Fine variable (X1) has an N value of 100, a minimum value of 12, a maximum variable value of 20, an average value of 16.59 and a standard deviation value of 1.995, meaning that the respondents' answers do not vary because the standard deviation value is less than the mean value.
b. The variable of Implementation of Sakpole Application System (X2) was obtained by submitting 6 (six) statement items to 100 respondents. From the table, it is known that the variable of Implementation of Sakpole Application System (X2) has an N value of 100, a minimum value of 20, a maximum variable value of 30, an average value of 25.91 and a standard deviation value of 2.310, meaning that the respondents' answers do not vary because the standard deviation value is less than the mean value.
c. The Fiscal Service Quality variable (X3) was obtained by submitting 5 (five) statement items to 100 respondents. From the table, it is known that the Fiscal Service Quality variable (X3) has an N value of 100, a minimum value of 16, a maximum variable value of 25, an average value of 21.25 and a standard deviation value of 2.245, meaning that the respondents' answers do not vary because the standard deviation value is less than the mean value.
d. The Taxpayer Compliance variable (Y) was obtained by submitting 4 (four) statement items to 100 respondents. From the table, it is known that the Taxpayer Compliance variable (Y) has an N value of 100, a minimum value of 12, a maximum variable value of 20, an average value of 17.06 and a standard deviation value of 1.802, meaning that the respondents' answers do not vary because the standard deviation value is less than the mean value.

Instrument Test Results

1) Validity Test Results

Validity test is used to measure whether a questionnaire is valid or not. Validity test is said to be valid if the value of r count is greater than the value of r table. The results of the validity test are obtained as follows:

a. Tax Fine Validity Test Results (X1)

Table 5. Tax Fine Validity Test Results

Item Question	$rhitung$	r_{tabel}	Information
X1_1	0.546	0.194	Valid
X1_2	0.671	0.194	Valid
X1_3	0.619	0.194	Valid
X1_4	0.544	0.194	Valid

Source: SPSS Version 21 output processed 2022

Based on the table above, the questionnaire for the tax fine variable (X1) is declared valid, because the calculated r value > r table of 0.194.

b. Results of Validity Test of Sakpole System Implementation (X2)

Table 6. Results of Validity Test of Sakpole System Implementation

Item Question	$rhitung$	r_{tabel}	Information
X2_1	0.468	0.194	Valid
X2_2	0.696	0.194	Valid

X2_3	0.402	0.194	Valid
X2_4	0.685	0.194	Valid
X2_5	0.519	0.194	Valid
X2_6	0.313	0.194	Valid

Source: SPSS Version 21 output processed 2022

Based on the table above, the questionnaire for the variable of the implementation of the sakpole system (X2) is declared valid, because the calculated r value > r table of 0.194.

c. Validity Test Results for Quality of Tax Service (X3)

Table 7. Results of the Validity Test of the Quality of Tax Service

Item Question	$rhitung$	r_{tabel}	Information
X 3 _1	0.545	0.194	Valid
X3_2	0.565	0.194	Valid
X3_3	0.500	0.194	Valid
X3_4	0.629	0.194	Valid
X3_5	0.587	0.194	Valid

Source: SPSS Version 21 output processed 2022

Based on the table above, the questionnaire for the variable of the implementation of the sakpole system (X2) is declared valid, because the calculated r value > r table of 0.194.

d. Taxpayer Compliance Validity Test Results (Y)

Table 8. Validity Test Results Taxpayer Compliance

Item Question	$rhitung$	r_{tabel}	Information
XI_1	0.603	0.194	Valid
X1_2	0.457	0.194	Valid
X1_3	0.495	0.194	Valid
X1_4	0.535	0.194	Valid

Source: SPSS Version 21 output processed 2022

Based on the table above, the questionnaire for the taxpayer compliance variable (Y) is declared valid, because the calculated r value > r table of 0.194.

2) Reliability Test Results

Reliability testing is a method to evaluate the consistency and reliability of the questionnaire instrument used in research. The goal is to ensure that the data collection tool is able to produce stable and reliable data. A questionnaire is declared reliable if, when re-measured under the same conditions, the results obtained do not experience significant changes or remain consistent.

Table 9. Reliability Test Results

Variables	Coef. Alpha	Criteria	Information
Fine Tax (X1)	0.786	0.60	Reliable
Implementation System Sakpole (X2)	0.767	0.60	Reliable
Quality Service Taxpayer (X3)	0.787	0.60	Reliable
Compliance MustTax (Y)	0.729	0.60	Reliable

Source: SPSS Version 21 output processed in 2022.

Based on the reliability test result table above, it can be seen that the Cronbach Alpha value for the tax fine variable is (0.786), the application system implementation is (0.767), the quality of tax service is (0.787), and the taxpayer compliance variable is (0.729). Thus, the Cronbach's Alpha of the four variables is above 0.60 so that it can be concluded that all instruments for each variable are reliable.

Classical Assumption Test Results

1) Normality Test Results

According to Ghozali (2012) explains that this normality test is conducted to test whether in the regression model the dependent variable and independent variable have a contribution or not. The results of the normality test can be seen in the following table:

Table 10. Normality Test Results
One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		100
Normal Parameters [a,b]	Mean	,0000000
	Std. Deviatio	1.25766757
	Absolute	,077
	Positive	,077
	Negative	-,071
Kolmogorov-Smirnov Z		,774
Asymp. Sig. (2-tailed)		,587

Source: SPSS Version 21 output processed in 2022.

Based on the table above, it is known that the Kolmogorov-Smirnov value with the help of the SPSS version 21 computer program obtained a value of 0.774 and Sig (2-tailed) 0.587 > 0.05, so the data is stated to be normally distributed.

2) Multicollinearity Test Results

According to Ghozali (2012), the purpose of conducting a multicollinearity test is to test whether a regression model has a correlation between independent variables.

Table 11. Multicollinearity Test Results

Variables	Tolerance	VIF	Information
Tax Penalty (X1)	0.991	1,009	There is no multicollinearity
Implementation of the Sakpole System (X2)	0.498	2,010	There is no multicollinearity
Quality of Tax Service (X3)	0.500	1,999	There is no multicollinearity

Source: SPSS Version 21 output processed 2022

Based on the multicollinearity test results table, each independent variable has a tolerance value greater than 0.10 and a VIF value less than 10. Therefore, it can be concluded that the regression model in this study does not have multicollinearity between variables.

3) Autocorrelation Test Results

According to Ghozali (2012), the autocorrelation test aims to test whether in the regression model there is a correlation between the disturbance error in period-t and the disturbance error in period t-1 (previously).

Table 12. Autocorrelation Test Results

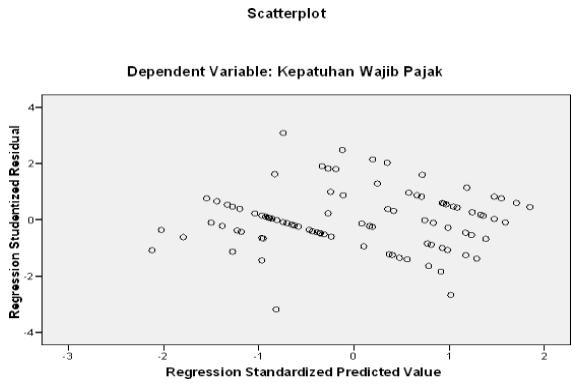
Model	*Std.Error of The Estimate*	*Durbin-Watson*
1	1,277	1,924

Source: SPSS Version 21 output processed 2022

Based on the results of the autocorrelation test shown in the table above, the Durbin-Watson value obtained is 1.924. Since this value is in the range of -2 to 2, it can be concluded that there are no symptoms of autocorrelation between all variables in the data.

4) Heteroscedasticity Test Results

According to Sugiyono (2015) Heteroscedasticity test aims to evaluate whether the regression model has unstable residual variance between observations. In this study, heteroscedasticity detection is done by analyzing the scatterplot pattern generated from SPSS output. If no particular pattern is seen (dots are randomly distributed), this indicates the absence of heteroscedasticity symptoms in the model.



Source: SPSS Ver. 21 output processed 2022

Figure 1. Results of Heteroscedasticity Test

Based on Figure 1, the regression model in this study does not show symptoms of heteroscedasticity. This can be seen from the scatterplot pattern that does not form a particular trend or pattern, although there are several points that are clustered in certain areas. The majority of data points are randomly distributed, especially in the area below the zero value on the Y axis, where the points do not show any pattern regularity. Thus, it can be concluded that there is no heteroscedasticity in the regression model used.

Hypothesis Test Results

1) Multiple Linear Regression Test Results

According to Ghozali (2012), multiple linear analysis is used to measure the influence of more than one independent variable on a dependent variable.

Table 13. Multiple Linear Regression Test Results

Variables	Regression Coef.	Std.Error
(constant)	1,091	1 , 768
Fine Tax	0.150	0 , 065
Implementation System Sakpole	0.203	0 , 079
Quality Service Fiscal	0.387	0 , 081

Source: SPSS Version 21 output processed 2022

Based on the table above, the results obtained are in the form of the regression equation as follows:

$$Y = 1.091 + 0.150\ x_1 + 0.203\ x_2 + 0.387\ x_3 + e$$

Based on the multiple linear regression equation, it can be seen that:

1) The constant value (a) has a positive value of 1.091. A positive sign means that it shows a unidirectional influence between the independent variable and the dependent variable. This shows that if all independent variables including Tax Fines (X1), Implementation of the Sakpole Application System (X2), and Quality of Tax Service (X3) have a value of 0 percent or do not change, then the tax aggressiveness value is 0.220.
2) The regression coefficient value for the Tax Fine variable (X1) has a positive value of 0.150. This shows that if the tax fine increases by 1%, taxpayer compliance will increase by 0.150 assuming other independent variables are considered constant. A positive sign means that it shows a unidirectional influence between the independent variable and the dependent variable.
3) The regression coefficient value for the variable Implementation of the Sakpole System (X2) has a positive value of 0.203. This shows that if the implementation of the sakpole system increases by 1%, taxpayer compliance will increase by 0.203 assuming other independent variables are considered constant. A positive sign means that it shows a unidirectional influence between the independent variable and the dependent variable.
4) The regression coefficient value for the variable of Tax Service Quality (X3) has a positive value of 0.387. This shows that if the quality of tax service increases by 1%, taxpayer compliance will increase by 0.387 assuming other independent variables are considered constant. A positive sign means that it shows a unidirectional influence between the independent variable and the dependent variable.

2) F Test Results

According to Ghozali (2016) the F test (model feasibility test) aims to assess the significance of the influence of all independent variables simultaneously on the dependent variable and determine the validity of the regression model. This test is carried out to ensure that the model built has a strong statistical basis and can be relied on for further analysis.

Table 14. F Test Results

Model	Sum of Squares	Df	Mean Squares	F	Sig.
1 Regression	165,049	3	55,016	33,728	0,000
Residual	156,951	96	1,631		
Total	321,640	99			

Source: SPSS Version 21 output processed in 2022.

Based on the F test results table above, the F value obtained is 33.728 with a significance level of 0.000. Because the significance value is below the critical level of 5% (0.05), it can be concluded that this multiple regression model is valid for use. This also proves that the independent variables simultaneously have a significant influence on the dependent variable.

3) t-Test Results

According to Ghozali (2012), the t-test aims to assess the significance of the influence of each independent variable on the dependent variable partially (individually). This test is

conducted to determine the extent to which each variable in the study provides a unique contribution in explaining changes in the dependent variable.

Table 15. t-Test Results

Variables	t count	t table	sig	Information
Tax Penalty (X1)	2,230	1,983	0.022	Influential
Application of Sakpole (X2)	2,576	1,983	0.012	Influential
Quality of Tax Service (X3)	4,788	1,983	0,000	Influential

Source: SPSS Version 21 output processed 2022

Based on the results of the table above, it can be seen that the results of the t-test of the hypothesis of the variables Tax Fines, Implementation of the Sakpole Application System, and Quality of Tax Service on Taxpayer Compliance prove that:

a. Tax Fines (X1) has a $thitung$ of 2.230 > t table of 1.983 with a significance level of 0.022 < 0.05, then HO is rejected and Ha is accepted, meaning that the Tax Fine variable has a significant effect on Taxpayer Compliance. This test shows that Hypothesis 2 is accepted.
b. The Implementation of the Sakpole Application System (X2) has a $thitung$ of 2.576 > t table of 1.983 with a significance level of 0.012 < 0.05, then HO is rejected and Ha is accepted, meaning that the Implementation of the Sakpole Application System variable has a significant effect on Taxpayer Compliance. This test shows that Hypothesis 3 is accepted.
c. The Quality of Tax Service (X3) has a $t\ hitung$ of 4.788 > t table of 1.983 with a significance level of 0.000 < 0.05, then HO is rejected and Ha is accepted, meaning that the Quality of Tax Service variable has a significant effect on Taxpayer Compliance. This test shows that Hypothesis 4 is accepted.

4) Results of the Determination Coefficient Test (R2)

The Determination Coefficient is used to determine the contribution of the independent variable to the dependent variable, the Adjusted R2 value is 0 to 1.

Table 16. Results of the Determination Coefficient Test (^{R2})

R	R^2	Adj R^2	Std Error of the Estimate
0.716	0.513	0.498	1,277

Source: SPSS Version 21 output processed 2022

Based on table 4.17, the adjusted R square value of 0.498 (49.8%) indicates that the independent variables (Tax Fines, Implementation of the Sakpole Application System, and Quality of Tax Service) are able to explain the Taxpayer Compliance variable by 49.8%. Meanwhile, the remaining 50.8% is influenced by other factors not tested in this study.

3.2 Discussion

a. Influence Tax Fines and Implementation of the Sakpole Application System, and the Quality of Tax Service for Motor Vehicle Taxpayer Compliance at the Sukoharjo City Samsat Office.

Based on the results of multiple linear regression analysis testing on the f test, it is proven that tax fines, implementation of the Sakpole Application system, and the quality

of tax services have a positive and significant influence on motor vehicle taxpayer compliance at the Sukoharjo City Samsat Office.

The results of this study are in line with the results of the study by Muhammad Iqbal Andimulana (2018) and the study by Kamilatus S and Mortigor Afrizal P (2021) regarding the influence of the quality of tax services, tax sanctions (fines) and the implementation of e-Samsat (Sakpole) on taxpayer compliance. The results of their study prove that the quality of tax services, tax sanctions (fines), and the implementation of e-Samsat (Sakpole) have a significant influence on taxpayer compliance.

However, this is in contrast to the research results of Dita Putri Ramadhanti (2020) regarding the influence of the quality of tax office services, taxpayer income levels, tax sanctions and the implementation of e-Samsat on taxpayer compliance in paying motor vehicle tax, which shows that the quality of tax services , tax sanctions (fines), and the implementation of e-Samsat do not affect taxpayer compliance.

b. *The Influence of Tax Fines on Motor Vehicle Taxpayer Compliance at the Sukoharjo City Samsat Office*

Based on the t-statistic test, it shows that partially there is a positive and significant influence between Tax Fines (X1) and taxpayer compliance (Y) with a regression coefficient value of 2.230 and a significance value of 0.022 < 0.05. Based on the results of the t-test above, it can be concluded that the higher the Tax Fine, the greater the awareness of taxpayers, which will have an impact on increasing the compliance of motor vehicle taxpayers at the Sukoharjo City Samsat Office in paying taxes.

The results of this study are supported by the results of Sholikah's (2021) research on the effect of the implementation of e-Samsat, tax sanctions and the quality of tax officer services on taxpayer compliance which shows that tax fines have a positive and significant effect on tax compliance. However, the results of this study contradict the research conducted by Faizatul Azizah (2019) and Tuti Hafiah (2022) on the effect of taxpayer awareness, tax understanding, tax authorities' services, tax sanctions, and the implementation of an online tax administration system on taxpayer compliance which states that tax fines/sanctions do not affect taxpayer compliance.

Tax fines serve as a dual-purpose instrument, namely as a form of punishment and an educational effort for taxpayers who are proven to have violated tax provisions. The existence of this fine can create a deterrent effect as well as influence taxpayer awareness in carrying out their tax obligations. The existence of these financial consequences encourages taxpayers to be more careful and conduct thorough evaluations before taking actions that conflict with applicable tax regulations.

c. *The Impact of the Implementation of the Sakpole Application System on Motor Vehicle Taxpayer Compliance at the Sukoharjo City Samsat Office*

The test results using the t-statistic test show that partially there is a positive and significant influence between the Implementation of the Sakpole Application System (X2) on taxpayer compliance (Y) with a regression coefficient value of 2.576 and a significance value of 0.012 <0.05. From the results above, it can be concluded that the higher the level of Implementation of the Sakpole Application System given, the greater the effect on increasing compliance of motor vehicle taxpayers at the Sukoharjo City Samsat Office in paying taxes. Positive assessments from the public (taxpayers) indicate that SAMSAT officers are able to provide fast and good services.

However, the results of this study are in contrast to the research conducted by Dita Putri Ramadhanti (2020) and Juwita & Said Khaerul Wasir (2020) regarding the quality

of tax office services, taxpayer income levels, tax sanctions and the implementation of e-Samsat on taxpayer compliance in paying motor vehicle tax, which states that the implementation of e-Samsat or the Sakpole application system has no effect on taxpayer compliance.

The "Sakpole" application is an Android-based platform that provides online information and transaction services related to motor vehicle tax payments and STNK validation. This system is designed to increase convenience for taxpayers in fulfilling their vehicle tax obligations effectively and efficiently. The existence of electronic payment features on Sakpole also encourages increased taxpayer compliance, because the more practical and faster process motivates users to complete payments on time.

d. *The Influence of Tax Service Quality on Motor Vehicle Taxpayer Compliance at the Sukoharjo City Samsat Office*

Based on the t-statistic test, it is known that there is a positive and significant influence between the Quality of Tax Service (X3) on taxpayer compliance (Y) with a regression coefficient value of 4.788 and a significance value of 0.000 <0.05. So that the quality of tax service can affect the level of taxpayer compliance.

The results of this study are supported by the results of research conducted by Puput Putri Amalia (2019) regarding the influence of service quality on taxpayer compliance, which states that the quality of tax services has an effect on taxpayer compliance.

However, the results of this study differ from the results of the study conducted by Dita Putri Ramadhanti (2020) and Tuti Hafiah (2022) regarding the Influence of Tax Service Quality, Tax Sanctions, and the Implementation of the Online Tax Administration System (Sakpole) which stated that the quality of tax service had no effect on taxpayer compliance.

According to Jatmiko (2016), tax service refers to the efforts of tax officers in providing assistance related to the management or preparation of documents and administrative needs of taxpayers. The level of taxpayer compliance in fulfilling tax obligations is greatly influenced by the quality of services provided by officers. A tax officer should ideally have professional competence, including technical expertise (skills), theoretical understanding (knowledge), and practical experience (experience) in the fields of tax policy, tax administration, and related laws and regulations.

4. Conclusion

Based on the analysis conducted above, the following conclusions can be drawn from this research:

a. From the F test conducted, the F value was obtained as 33.728 and the significance value was 0.000. Where it is known that the significance value is smaller than 0.05 (5%), thus it can be concluded that this multiple regression model is feasible to use and simultaneously there is a significant influence between the independent variables on the dependent variable. This test shows that Hypothesis 1 is accepted. The results of the F test-based research on tax fines, the Sakpole application system, and the quality of tax services simultaneously have a significant effect on tax compliance of motor vehicle taxpayers at the Sukoharjo City Samsat office.

b. Tax Fines (X1) obtained a value of $thitung$ of 2.230 with a significance level of 0.022 <0.05, then HO is rejected and Ha is accepted, meaning that the Tax Fine variable has a significant effect on Taxpayer Compliance. This test shows that Hypothesis 2 is accepted. This shows that the higher the Tax Fine will increase awareness of paying taxes, which

will affect the increasing compliance of motor vehicle taxpayers at the Sukoharjo City Samsat Office in paying taxes.

c. The implementation of the Sakpole Application System (X2) obtained a value of $thitung$ of 2.576 with a significance level of 0.012 <0.05, then HO is rejected and Ha is accepted, meaning hypothesis 3 is accepted. This shows that the higher the level of implementation of the Sakpole application system, the better the compliance of vehicle taxpayers at the Sukoharjo Samsat office.
d. Quality of Tax Service (X3) obtained a value of $thitung$ of 4.788 with a significance level of 0.000 <0.05 then HO is rejected and Ha is accepted, meaning that the variable of Tax Service Quality has a significant effect on Taxpayer Compliance. This test shows that Hypothesis H4 is accepted, so this shows that the role of the quality of tax service in paying taxes is able to influence taxpayers in the propriety of paying motor vehicle taxes.

Suggestion

Suggestions that researchers can provide so that this research can be used as a reference include:

a. The object used in this study was only the Sukoharjo Samsat Office, future researchers can choose objects with a wider scope.
b. Further researchers can add variables from this study such as policy reform, exemption from fines, and accountability of public services.
c. Further researchers can use interview techniques so that the research results are clearer and more complete so that they can produce research results that are useful for many parties.

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