Motor Vehicle Tax Compliance During Covid-19 Pandemic: The Use of "E-Samsat" Online Application

Sherina[a]*, Indrawati Yuhertiana[b]

[a]*Accounting Graduate Student, Faculty of Economics and Business, Universitas Pembangunan Nasional "Veteran" Jawa Timur, Surabaya, Indonesia*
[b]*Accounting Department, Faculty of Economics and Business, Universitas Pembangunan Nasional "Veteran" Jawa Timur, Surabaya, Indonesia*
[a]*Email: 18013010026@student.upnjatim.ac.id,* [b]*Email: yuhertiana@upnjatim.ac.id*

Abstract

This study aims to examine the factors that affect taxpayer compliance in paying motor vehicle taxes during the Covid-19 pandemic. A tax payment online application, namely E-Samsat significantly used by the citizen to reduce physical contact in Surabaya, Indonesia. This study is quantitative research. There are five hypotheses tested using multiple regression analysis, and there are 272 respondents used in this study. The attribution theory explains the role of internal and external factors that influence the taxpayer's compliance. This study found that taxpayer's awareness, digital skills, tax sanctions, and understanding of E-Samsat have significantly affected motor vehicle taxpayer's compliance. Only taxation socialization has not significantly affected taxpayer's compliance. The evidence shows that many taxpayers do not become aware of online seminars socialization on motor vehicle taxes organized by the local Government's tax office.

Keywords: taxpayer awareness; tax socialization; tax sanctions; digital skills; understanding of E-Samsat; taxpayer compliance.

----
* Corresponding author.

1. Introduction

During the Covid-19 pandemic, people's mobility was limited [1,2]. This is one of the reasons why taxpayers, especially motorized vehicle taxpayers, delay making tax payments at their respective regional Samsat offices. Fear of crowding for long periods due to long queues is another reason. So this phenomenon resulted in a decrease in motor vehicle tax revenues in 2020 when the Covid-19 pandemic occurred in Indonesia. However, during a pandemic where everything has become digitized, BAPENDA (*Badan Pendapatan Daerah*/Regional Revenue Agency) has provided a medium for paying motor vehicle taxes online without having to leave the house at all, namely by using E-Samsat, which can make it easier for motorized vehicle taxpayers to fulfill their obligations. For this reason, this study aims to examine the effect of taxpayer awareness, tax socialization, tax sanctions, digital skills, and understanding of E-Samsat on taxpayer compliance in paying motor vehicle taxes during the Covid-19 pandemic. The paragraphs continue from here and are only separated by headings, subheadings, images and formulae. The section headings are arranged by numbers, bold and 10 pt. Here follows further instructions for authors.

In general, the main goal of developing countries is good economic growth [3]. For that, of course, requires good governance as well. In an era where everything is digitized. Electronic Government, often known as E-Government, is a method for providing government services to the public using information technology to strengthen relations with parties in the field of good governance (community and business institutions) and to improve the quality of public services to be more effective and efficient [4,5]. In addition, funds are also needed for economic growth because the expenditure needed to build is not tiny, and the required budget continues to increase over time. Sources of finance or funds are categorized into external and internal funds. Internal funds come from domestic government sources of income, while external funds from international loans are only temporary. Furthermore, in various internal sources of funds, the tax sector provides the most income for state revenue compared to various other types of internal income.

In Indonesia, taxation is divided into state taxes (such as *Pajak Bumi dan Bangunan*/Land and Building Taxes) and local taxes, and one example is the motor vehicle tax. In realizing tax revenue targets, tax compliance is the most critical factor. Because the higher the tax compliance, the higher the tax revenue [6]. The formation of public perception is influenced by two factors: internal and external. Internal factors are influenced by the individual himself, such as awareness of taxpayers, digital skills, and understanding of E-Samsat. Public awareness of compliant taxpayers is closely related to the public's perception of taxes, affecting the taxpayer's desire to pay taxes [7]. In contrast, external factors are caused by external parties to the individual himself, generally related to the environment and circumstances around the individual. Examples of external factors are the socialization of taxation and tax sanctions. Both internal and external factors will influence the compliance of taxpayers in paying their obligations [8].

However, these two factors can change depending on the conditions. One of the conditions that can influence these factors is the entry of Covid-19 into Indonesia. On March 11, 2020, Covid-19 was declared a pandemic by the World Health Organization (WHO). While in Indonesia, President Joko Widodo officially designated Covid-19 as a non-natural national disaster, the determination was stated through the Presidential Decree of the

Republic of Indonesia No. 12 of 2020 concerning the Determination of Non-Natural Disasters for the Spread of Corona Virus Disease 2019 (Covid-19) as a national disaster [9]. Thus, this causes a phenomenon where during the Covid-19 pandemic, community mobility is minimal due to the lockdown and PPKM *(Pemberlakuan Pembatasan Kegiatan Masyarakat/Implementation of Restrictions on Community Activities)*. This is one of the reasons why taxpayers, especially motorized vehicle taxpayers, delay paying taxes in their respective regional Samsat. This phenomenon resulted in the willingness of taxpayers to pay taxes decreasing. This means that taxpayer compliance also decreases, resulting in decreased regional income from motor vehicle taxes. It can be seen from the latest data taken from the website https://info.dipendajatim.go.id/; shows that in the first three years, 2017, 2018, and 2019, there was a significant increase in the realization of Motor Vehicle Tax revenue [10]. However, since the entry of Covid-19, in 2020, there has been a decrease in the realization of Motor Vehicle Tax revenue.

In response to the decline in PKB (*Pajak Kendaraan Bermotor*/Motor Vehicles Tax) revenues during the Covid-19 pandemic, BAPENDA has provided a service that was introduced to accommodate the tax payment process without coming to the office through the use of the E-Samsat, which is an online service. Adjusting to the Covid-19 pandemic, in May 2021, only at Samsat East Java, if the taxpayer has paid the motor vehicle tax, the taxpayer does not need to come to the Samsat office [11]. Because after the taxpayer pays the tax, they will get an E-TBPKP (*Elektronik Tanda Bukti Pelunasan Kewajiban Pembayaran*/Electronic Proof of Payment Obligation Repayment). In the E-TBPKP, there is already a QR Code which later, if there is an inspection or where we have to show proof of payment, the taxpayer only needs to show the E-TBPKP from a smartphone [12].

Based on the background described earlier, this study aims to examine whether taxpayer awareness, tax socialization, tax sanctions, digital skills, and understanding of E-Samsat have an influence on the compliance of motor vehicle taxpayers in paying motor vehicle taxes during the Covid-19 pandemic, especially in the Surabaya.

2. Theoretical Review and Hypotheses Formulation

Attribution Theory

Fritz Heider introduced the attribution theory in 1958 [13]. Attribution theory explains the reasons for the behavior of a person and other people and determines whether the behavior is influenced by internal or external sources [14]. The individual influences the internal elements, and the external ones are influenced by their environment. While outside influences influence external variables, individuals will act as a result of their conditions or environment, such as the social influence of others.

The importance of attribution theory in this research is to find reasons for taxpayer compliance and non-compliance in paying obligations influenced by internal and external variables. The individual influences the internal elements, and the external ones are influenced by their environment [15]. Internal factors that will impact taxpayer compliance include tax awareness, digital skills, and understanding of E-Samsat. Meanwhile,

tax socialization and tax sanctions are variables mentioned in external factors that will impact taxpayer compliance.

Taxpayer Compliance

Compliance is a condition or situation where someone obeys in following specific instructions or regulations. According to Yunianti and his colleagues tax compliance is one of the primary problems that the Government must address; the number of taxpayers' compliance makes a significant contribution to realizing maximum revenue from local government taxes [16]. New taxpayers can be considered compliant when they pay and report taxes on time, understand their tax rights and obligations and care about taxes.

Taxpayer Awareness

According to Wardani and Rumiyanto in Susanti, Tax awareness is a scenario or situation where the taxpayer knows or understands taxes without coercion from other people or external parties [17]. Tax awareness arises from within the payer or the taxpayer himself. When taxpayers realize the importance of taxes, their level of compliance in paying their taxes will increase. This is because the greater the awareness of the taxpayer, the better the understanding and implementation of payment and reporting of tax obligations to increase compliance.

Tax Socialization

According to Savitri and Musfialdy, tax socialization is an effort made by the Director-General of Taxes through various techniques to offer information relevant to all regulations and actions related to taxes so that the general public, especially taxpayers, both individuals, and business entities, can implement them [18]. The Director-General of Taxes seeks to provide knowledge, understanding, and directives to the public, especially taxpayers, regarding taxation and laws through taxation socialization. After that, the public is expected to be inspired and understand so that taxpayer compliance can increase. Counseling, dialogue with taxpayers and community leaders, delivery of information from tax authorities, social media, billboards, website creation, and webinars are efforts to provide tax socialization.

Tax Sanctions

Tax sanctions, according to Mardiasmo, are a preventive instrument to ensure that taxpayers do not violate tax norms [19,20]. Tax penalties are imposed due to violating tax regulations, and the more serious the error made by the taxpayer, the harsher the consequences. One example of violations that often arise today is intentional or unintentional delays in paying taxes, underpayment of taxes, and errors in filling out tax payment forms.

Digital skills

Digital skills are the ability to use digital technology correctly [21]. Digital skills include all technology-related skills ranging from basic or literacy skills to general skills for all workers and specific information technology

professionals [22]. Digital skills need to be possessed by various walks of life today, both young people whose generation is identical with smartphones and the whole community and taxpayers who currently pay taxes online. By having digital skills, people will be better prepared to face today's technological challenges, which in the end can adapt and to certain conditions can generate economic value from it. Especially during a pandemic like today, where everything is digitized, digital skills are very important to master.

Understanding E-Samsat

According to Benjamin S. Bloom in the book Sudijono, understanding (comprehension) is a person's ability to understand something after something is known and remembered [23]. In other words, understanding is understanding something and seeing it from various angles. According to Prajogo and Widuri, the notion of understanding can be interpreted by a process, action, understanding, or way of understanding [24]. Understanding E-Samsat is when the taxpayer knows and is aware of what is meant by E-Samsat about how the E-Samsat system works. In using E-Samsat during this pandemic, taxpayers must understand and master how to use or operate it to avoid mistakes that can harm taxpayers when making motor vehicle tax payments.

The Covid-19

A pandemic is a disease epidemic that spreads not only in one region or country but throughout the world. So, the Covid-19 pandemic is a condition where the Covid-19 virus spreads throughout the world. Covid-19 initially appeared in the city of Wuhan, China, in December 2019 [25]. The spread of this virus, namely Covid-19 or coronavirus, is speedy and deadly. Since being identified, Covid-19, or the coronavirus, has spread to various countries worldwide, including Indonesia. The Covid-19 virus in humans, apart from being able to cause Severe Acute Respiratory Syndrome (SARS), can also cause respiratory infections, ranging from the common cold to severe diseases such as Middle East Respiratory Syndrome (MERS). On March 11, 2020, Covid-19 was declared a pandemic by the World Health Organization (WHO) as confirmed cases approached 200,000 patients with what would exceed 8,000 deaths in more than 160 countries [26].
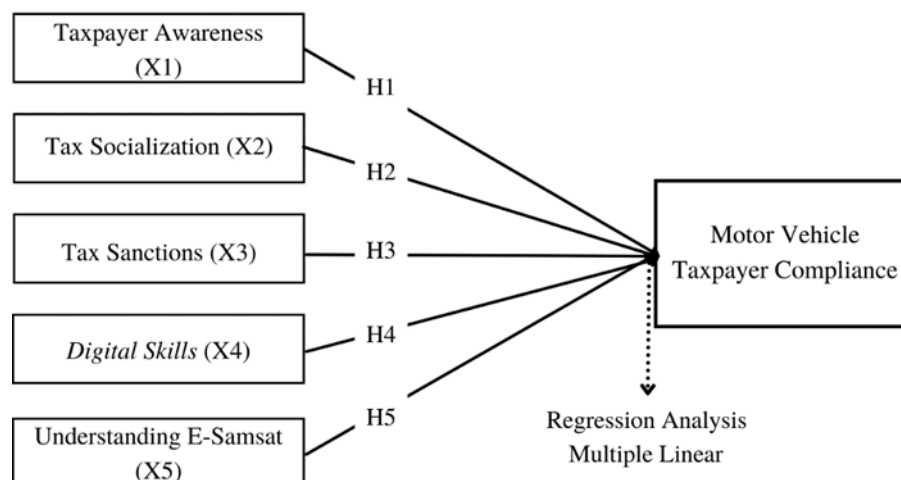

Figure 1: Research Conceptual Framework.

Hypotheses Development

According to attribution theory, taxpayer awareness is an internal element of the taxpayer or taxpayer. Taxpayer awareness is needed to determine whether taxpayers will comply with their tax duties or not. The amount of awareness of taxpayers influences tax compliance; the greater the level of awareness of taxpayers, the higher the level of taxpayer compliance. However, in this pandemic, it is difficult for the public, especially taxpayers, to come to Samsat because they have to stay at home and are also afraid of the ongoing spread. The existence of E-Samsat as an online tax payment service during the Covid-19 pandemic can help taxpayers who have the awareness to pay their obligations, namely motor vehicle taxes but are unable to come to Samsat due to the Covid-19 virus and lack of health protocol in Samsat. From several previous studies, such as the research of Susilawati and Budiartha [27], Ariesta [28], Yunianti and his colleagues [16], Aprilianti [29], and Wardani and Rumiyatun [30], and based on the description above, the first hypothesis in this study is:

H1: Taxpayer awareness affects motor vehicle taxpayer compliance during the Covid-19 pandemic.

According to attribution theory, a person's behavior in fulfilling their tax responsibilities is influenced by one external element, namely tax socialization. Socialization in taxes is very important to improve taxpayer compliance. During a pandemic like this, everything has turned entirely online, one of which is the payment of motor vehicle tax which is done online. For this reason, socialization about motor vehicle taxes and how to pay motor vehicle taxes online, such as socializing the use of E-Samsat, is very important. Because not all people understand how to use E-Samsat. The socialization by the Director-General of Taxes, which is carried out by utilizing various platforms such as social media (YouTube, TikTok, and others), is expected to increase the knowledge and compliance of motorized vehicle taxpayers during the Covid-19 pandemic. From several previous studies, such as in the research of Boediono and his colleagues [31] and Andriani & Lahaya [32], so based on the description above, the second hypothesis in this study is:

H2: Socialization of taxation affects the compliance of motorized vehicle taxpayers during the Covid-19 pandemic.

According to attribution theory, a person's behavior in fulfilling their tax responsibilities is influenced by one external element. In addition to the taxation socialization described above, then there are tax sanctions. This is because regulations in the form of administrative consequences such as increases or interest can force people to pay their taxes. Moreover, due to this tax sanction, taxpayers will be more obedient and faster in paying their motor vehicle tax. To avoid being subject to tax sanctions during the Covid-19 pandemic, motor vehicle taxpayers can use E-Samsat as an online motor vehicle tax payment service to be more orderly in paying their obligations according to the stipulated time. From several previous studies, such as research by Ariesta [28], Panjaitan and his colleagues [33], also Susilawati and Budiartha [27], and based on the description above, the third hypothesis in this study is:

H3: Tax sanctions affect vehicle tax compliance motorized during the Covid-19 pandemic.

According to attribution theory, a person's behavior in fulfilling their tax responsibilities is influenced by one

internal element and the awareness of taxpayers described above, then digital skills. In the era of 4.0, almost all of them have used information technology in everyday life. During a pandemic like this, everything has changed to using digital technology to adapt to the need for digital skills [34]. Because to operate and feel the benefits of these services, of course, knowledge and skills are needed to use these digital technologies. By having digital skills, taxpayers can pay their obligations during the Covid-19 pandemic more quickly and efficiently because they do not need to leave the house. From the description above, it can be assumed that digital skills affect the compliance of motorized vehicle taxpayers during the Covid-19 pandemic, so the fourth hypothesis in this study is:

H4: Digital Skills affect the compliance of motorized vehicle taxpayers after the existence of E-Samsat during the pandemic Covid-19.

According to attribution theory, a person's behavior in fulfilling their tax responsibilities is influenced by one internal factor and those described above. Then there is an understanding of E-Samsat. This is because in the 4.0 era where everything uses digital technology, including payments in the public sector [35], such as payment of motor vehicle taxes using E-Samsat as an online tax payment service. For this reason, taxpayers need to understand what is meant by E -Samsat. Because when taxpayers already have an understanding of E-Samsat, then taxpayers who want to pay their obligations using E-Samsat can do it very easily without leaving the house at all. That way, people can make payments without worrying about the Covid-19 virus. From several previous studies, such as in Wardani's research [36] and Rubiansah and his colleagues [37], and based on the description above, the fifth hypothesis in this study is:

H5: Understanding of E-Samsat affects the compliance of motorized vehicle taxpayers during the Covid-19 pandemic.

3. Materials and Methods

This research is included in quantitative research using primary data in the form of a questionnaire in the form of a google form and a questionnaire distributed directly as a data source. The questionnaire is divided into two parts, and the first part is a question regarding the respondent's biodata consisting of name, respondent's contact, age, gender, and type of vehicle. While the second part consists of statements representing the criteria that are the independent and dependent variables in this study, namely the taxpayer awareness variable, tax socialization, tax sanctions, digital skills, understanding of E-Samsat, and motor vehicle taxpayer compliance. The object of this research is motor vehicle taxpayers in Surabaya. The population in this study is motor vehicle taxpayers in Surabaya, with a total of 1,867,790. In this study, the sample was taken using a simple random sampling technique, and the number of samples was determined by looking at the table for determining the number of samples from a specific population with an error rate of 10% based on the formula of Isaac and Michael in Sugiyono's book [38]. With a population of more than 1,000,000 samples is 272. The data is processed using SPSS, and the variables are measured using a Likert scale. This study analyzed the data by performing several tests, namely data quality test (data validity and data reliability), normality test, classical assumption test (multicollinearity test and heteroscedasticity test (Glejser)) and hypothesis testing using multiple regression test,

partial test (t-test)), simultaneous test (F test) and coefficient of determination test (R2).

4. Results

This research data was collected by distributing 200 questionnaires directly to motorized vehicle taxpayers in the four Samsat Surabaya (East, West, North, and South) and distributing as many as 72 google form links. Direct questionnaires were distributed within a week and filled out google forms for two weeks.

Table 1: Respondent Characteristics.

Respondent Characteristics		Total	Presentation (%)
Gender	Male	147	54.0
	Female	125	46.0
Age	12-24 years (gen Z)	121	44.5
	25-40 years (gen X)	89	32.7
	41-56 years (gen Y)	49	18.0
	57-75 years (Baby Boomers gen)	13	4.8
Vehicle Type	Motorcycle	180	66.2
	Car	89	32.7
	Other	3	1.1

Source: processed data

The table above shows that most respondents in this study consisted of female totaling 147 respondents, while for male respondents, there were 125. Then the majority of respondents were Generation Z, aged 12 to 24 years, with 121 respondents. And the majority of the types of vehicles owned are motorcycles, with a total of 180 respondents.

Table 2: Descriptive Statistics.

	N	Minimum	Maximum	Mean	Std. Deviation
Taxpayer Awareness	272	1.60	5.00	4.2757	0.49885
Tax Socialization	272	1.50	5.00	3.9586	0.71836
Tax Sanctions	272	2.40	5.00	4.2059	0.53093
Digital Skill	272	2.50	5.00	4.3189	0.54762
Understanding E-Samsat	272	1.00	5.00	3.8978	0.84434
Taxpayer Compliance	272	2.33	5.00	4.3051	0.54297
Valid N (listwise)	272				

Validity Test

Table 3: Validity Test Results**.**

Variable	Indicators	Correlation Pearson	Border	Certification
Taxpayer Awareness	X1.1	0.474		Valid
	X1.2	0.592		Valid
	X1.3	0.468		Valid
	X1.4	0.595		Valid
	X1.5	0.497		Valid
Tax Socialization	X2.1	0.521		Valid
	X2.2	0.689		Valid
	X2.3	0.695		Valid
	X2.4	0.649		Valid
Tax Sanctions	X3.1	0.458		Valid
	X3.2	0.571		Valid
	X3.3	0.688		Valid
	X3.4	0.487	> 0,30	Valid
	X3.5	0.516		Valid
Digital Skills	X4.1	0.635		Valid
	X4.2	0.714		Valid
	X4.3	0.720		Valid
	X4.4	0.641		Valid
Understanding E-Samsat	X5.1	0.748		Valid
	X5.2	0.750		Valid
	X5.3	0.848		Valid
	X5.4	0.847		Valid
	X5.5	0.736		Valid
Taxpayer Compliance	Y.1	0.528		Valid
	Y.2	0.608		Valid
	Y.3	0.565		Valid

Source: processed data

Based on the validity test, it can be concluded that all instruments in each variable are valid because they have an r value Count > 0.3 [38].

Reliability Test

Table 4: Reliability Test Results**.**

Variable	Cronbach's Alpha	Certification
Taxpayer Awareness	0,756	Reliable
Tax Socialization	0,815	Reliable
Tax Sanctions	0,768	Reliable
Digital Skill	0,842	Reliable
Understanding E-Samsat	0,912	Reliable
Taxpayer Compliance	0,741	Reliable

Source: processed data

Based on the reliability test, it can be concluded that all research instruments are reliable because they have a Cronbach Alpha value greater than 0.6 [38].

Normality Test

Table 5: Normality Test Results One-Sample Kolmogorov-Smirnov Test**.**

	Unstandardized Residual
Kolmogorov-Smirnov Z	1.132
Asymp. Sig. (2-tailed)	0.154

Source: processed data

In this study, the normality test used the Kolmogorov-Smirnov test, where the results showed a significance value of 0.154. According to Sugiyono, the normality test will be said to be distributed normally if the significant value is greater than 0.05 and vice versa [38]. So based on the normality test above, the data used is normally distributed because the value is above the significance value of 0.05.

Heteroscedasticity Test (With Glejser Test)

Table 6: Glejser Test Results.

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	0.449	0.182		2.469	0.014
Taxpayer Awareness	0.039	0.042	0.067	0.925	0.356
Tax Socialization	-0.059	0.030	-0.148	-1.941	0.053
Tax Sanctions	-0.035	0.040	-0.065	-0.885	0.377
Digital Skill	0.064	0.035	0.123	1.851	0.065
Understanding E-Samsat	-0.046	0.025	-0.134	-1.803	0.073

Source: processed data

According to Priyastama, if the significance value between an independent variable and a residual absolute > 0.05, then heteroskedasticity did not occur in regression [39]. And based on the results of the heteroscedasticity test (with the glejser test) above, it is known that the significance value with absolute residual for all variables is greater than 0.05. So, it can be concluded that there is no heteroscedasticity in the regression.

Multicollinearity Test

Table 7: Multicollinearity Test Results**.**

Model	Collinearity Statistics	
	Tolerance	VIF
Taxpayer Awareness	0.658	1.520
Tax Socialization	0.603	1.658
Tax Sanctions	0.641	1.559
Digital Skill	0.795	1.258
Understanding E-Samsat	0.630	1.588

Source: processed data

According to Priyastama, if the tolerance value > 0.1 and the VIF value < 10, then the regression is declared free

from multicollinearity [39]. So based on table 7, the regression in this study is free from multicollinearity because all tolerance values for each variable are greater than 0.1 and all VIF values for each variable are less than 10.

Multiple Linear Regression Analysis Test

$Y = 0.998 + 0.258X_1 - 0.020X_2 + 0.182X_3 + 0.255X_4 + 0.108X_5 + e.$

Table 8: Multiple Linear Regression Analysis Test Results**.**

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	0.998	0.289		3.454	0.001
Taxpayer Awareness	.0258	0.067	0.237	3.859	0.000
Tax Socialization	-0.020	0.048	-0.026	-0.411	0.681
Tax Sanctions	0.182	0.063	0.178	2.864	0.005
Digital Skill	0.255	0.055	0.257	4.609	0.000
Understanding E-Samsat	0.108	0.040	0.167	2.673	0.008

Source: processed data

Based on the results of the regression test multiple regression equations above, it can be seen that the significance of each variable is smaller than 0.05. According to Priyastama, if the significant value is ≤ 0.05, Ha is an accepted or partially independent variable that influences the dependent variable [39]. So it can be concluded that each independent variable affects the dependent variable, except that the tax socialization variable has no effect on motor vehicle taxpayer compliance during the Covid-19 pandemic.

F Test

Table 9: F Test Results**.**

Model	Sum of Squares	df	Mean Square	F	Sig.
Regression	27.363	5	5.473	27.711	0.000
Residue-al	52.532	266	0.197		
Total	79.895	271			

Source: processed data

Based on table 9, it can be seen that the significance value obtained is 0.000. According to Riduwan and Sunarto, if the significant value of ≤ 0.05, then Ha is accepted or variable independent and simultaneously has a significant influence on dependent variables [40]. Therefore, it can be concluded that the independent variables have a common effect on the dependent variable.

Coefficient of Determination Test (R2)

Table 10: Coefficient of Determination Test Results (R2)**.**

Model	R	R Square	Adjusted R Square	Std. The error in the Estimate
1	0.585[a]	0.342	0.330	0.44440

Source: processed data

Based on the coefficient of determination (R^2) test results, it can be seen that the adjusted R^2 value is 0.330. This means that the ability of the taxpayer awareness variable, tax socialization, tax sanctions, digital skills, and understanding of E-Samsat in explaining the variation of the motor vehicle taxpayer compliance variable is 0.330.

5. Discussion

The Effect of Taxpayer Awareness on Motorized Vehicle Taxpayer Compliance in the Covid-19 Pandemic.

This test shows that Ha was accepted and Ho was rejected, so it can be concluded that taxpayer awareness has a significant influence on motor vehicle taxpayer compliance during the Covid-19 pandemic. So taxpayer awareness is what taxpayers must have to improve taxpayer compliance. Taxpayers with good tax awareness tend to be obedient in carrying out their tax obligations. That is why the higher the level of taxpayer awareness in fulfilling tax obligations, the higher the level of taxpayer compliance to pay Motor Vehicle Tax. The results of this study support the results of previous research [16,27–29, 36], which found that taxpayer awareness has a positive influence on motor vehicle taxpayers.

The Effect of Tax Socialization on Motor Vehicle Taxpayer Compliance in the Covid-19 Pandemic.

This test shows that Ho was accepted and Ha was rejected, so it can be concluded that tax socialization does not affect motor vehicle taxpayer compliance during the Covid-19 pandemic. According to Savitri and Musfialdy, tax socialization is an effort made by the Directorate General of Taxation through various techniques to offer information relevant to all tax-related rules and actions to improve taxpayer knowledge and compliance. During the Covid-19 pandemic, more tax socialization was given on social media. Meanwhile, there are still many taxpayers, especially those old and who cannot use social media. In addition, many taxpayers are not aware of seminars on motor vehicle taxes. So that the socialization provided does not reach a certain point, so it does not affect taxpayer compliance. The study supports the results of previous research [41–43], which found that tax socialization did not affect taxpayer compliance.

The Effect of Tax Sanctions on Motor Vehicle Taxpayer Compliance in the Covid-19 Pandemic.

This test showed that Ha was accepted and Ho was rejected, so it can be concluded that tax sanctions affect motor vehicle taxpayer compliance during the Covid-19 pandemic. Taxpayers will comply with the payment of Motor Vehicle Tax if they know that the tax sanctions are more detrimental to them. Then the more tax arrears the taxpayer has to pay, the more difficult it is to pay them off. This condition shows that the more taxpayers know that tax sanctions are burdensome in their payments, the more the taxpayer will try to comply, that is, by paying taxes on time. The results of this study support the results of previous research [27,28,33], which found that tax sanctions affect taxpayer compliance.

The Effect of Digital Skills on Motor Vehicle Taxpayer Compliance during the Covid-19 Pandemic

Based on the results of the tests, the results show that the significance value of the t-test is 0.000 <0.05, which means that the significance is less than 0.05. This test shows that Ha is accepted and Ho is rejected, so it can be concluded that digital skills influence motor vehicle taxpayer compliance during the Covid-19 pandemic. Digital skills or digital skills are the ability to use digital technology properly. During a pandemic like this, everything has changed to using digital technology to adapt to the need for digital skills. Because to operate and feel the benefits of these services, of course, knowledge and skills are needed to use these digital technologies. With digital skills, taxpayers can pay their obligations during the Covid-19 pandemic more quickly and efficiently. They do not need to leave the house by utilizing online tax payment services. So, taxpayers having digital capabilities or digital skills will increase taxpayer compliance.

The Effect of E-Samsat Understanding on Motor Vehicle Taxpayer Compliance in the Covid-19 Pandemic.

This test shows that Ha is accepted and Ho is rejected, so it can be concluded that the understanding of E-Samsat affects motor vehicle taxpayer compliance during the Covid-19 pandemic. According to Sudijono, understanding is understanding something and seeing it from various perspectives [23]. Understanding E-Samsat is when the taxpayer knows and is aware of what is meant by E-Samsat about how the E-Samsat system works. By understanding E-Samsat, we can improve motor vehicle taxpayer compliance during the Covid-19 pandemic.. This study supports the results of previous research [12,36,37], that found that E-Samsat affects the compliance of motor vehicle taxpayers.

6. Conclusions

Based on research on taxpayer awareness, tax socialization, tax sanctions, digital skills, and understanding of E-Samsat on motor vehicle taxpayer compliance during the Covid-19 pandemic. The following conclusions are drawn from this study:

1. Taxpayer awareness affects motor vehicle taxpayer compliance during the Covid-19 pandemic. So that the higher the awareness of motorized vehicle taxpayers, the higher the compliance of motor vehicle taxpayers during the Covid-19 pandemic.
2. Tax socialization does not affect motor vehicle taxpayer compliance during the Covid-19 pandemic period, so the high or low socialization provided will not affect the compliance of motorized vehicle taxpayers during the Covid-19 pandemic.
3. Tax Sanctions affect the compliance of motor vehicle taxpayers during the Covid-19 pandemic. So that the clearer the motor vehicle tax sanctions imposed, the higher the compliance of motor vehicle taxpayers during the Covid-19 pandemic.
4. Digital Skills affect the compliance of motor vehicle taxpayers during the Covid-19 pandemic. So that the higher the digital skills possessed by motorized vehicle taxpayers, the higher the compliance of motor vehicle taxpayers during the Covid-19 pandemic.

5. Understanding of E-Samsat affects motor vehicle taxpayer compliance in the Covid-19 pandemic period. So that the higher the understanding of E-Samsat owned by motorized vehicle taxpayers, the higher the compliance of motorized vehicle taxpayers during the Covid-19 pandemic.

7. Limitations

The limitation of this study is that this study only uses samples in Surabaya, so in the future, it would be better if this study is carried out in other areas. In addition, the variables used to measure taxpayer compliance are only five. Researchers can then add other variables such as tax understanding in the future.

Acknowledgement

References

[1]   L. Edi Nugroho and Arkham Zahri Rakhman, "Mobilitas Manusia dan Tingkat Penyebaran Covid-19: Sebuah Analisis Kuantitatif," *J. Nas. Tek. Elektro dan Teknol. Inf.*, vol. 10, no. 2, pp. 124–130, 2021, doi: 10.22146/jnteti.v10i2.1519.

[2]   I. Yuhertiana, M. Zakaria, D. Suhartini, and H. W. Sukiswo, "Cooperative Resilience during the Pandemic : Indonesia and Malaysia Evidence," *Sus*, no. 14, pp. 1–13, 2022, [Online]. Available: https://www.mdpi.com/2071-1050/14/10/5839.

[3]   B. Surya, F. Menne, H. Sabhan, S. Suriani, H. Abubakar, and M. Idris, "Economic growth, increasing productivity of smes, and open innovation," *J. Open Innov. Technol. Mark. Complex.*, vol. 7, no. 1, 2021, doi: 10.3390/joitmc7010020.

[4]   V. Wirawan, "Penerapan E-Government dalam Menyongsong Era Revolusi Industri 4.0 Kontemporer di Indonesia," *J. Penegakan Huk. dan Keadilan*, vol. 1, no. 1, pp. 1–16, 2020, doi: 10.18196/jphk.1101.

[5]   J. Batlle-Montserrat, E. Abadal, and J. Blat, "Local e-government benchmarking: limitations of comparative evaluation methods," *Prof. La Inf.*, vol. 20, 2011.

[6]   A. A. N. Krisnadeva and N. K. L. A. Merkusiwati, "Faktor-Faktor yang Memengaruhi Kepatuhan Wajib Pajak dalam Membayar Pajak Kendaraan Bermotor di Kota Denpasar," *J. Akunt.*, vol. 36, no. 5, pp. 1481–1493, 2021.

[7]   I. Yuhertiana, R. M. Setyaningrum, S. Hastuti, and S. Sundari, "Etika, Organisasi dan Kepatuhan Wajib Pajak," *J. Akunt. Multiparadigma*, vol. 7, no. 1, pp. 131–141, 2016, doi: 10.18202/jamal.2016.04.7012.

[8]   Y. & Helhel and Y. Ahmed, "Factors Affecting Tax Attitudes and Tax Compliance : A Survey Study in

Yemen," *Eur. J. Bus. Manag. Online)*, vol. 6, no. 22, 2014.

[9] A. B. G. Susanto and I. Yuhertiana, "Menguak Efek Penurunan Tarif Pajak Penghasilan Di Masa Pandemi Covid-19," *J. Ilm. KOMPUTERISASI Akunt.*, vol. 14, no. 2, pp. 171–183, 2021, doi: 10.51903/kompak.v14i2.393.

[10] Badan Pendapatan Daerah Provinsi Jawa Timur, "Info Layanan Bapenda Jatim." https://info.dipendajatim.go.id/index.php?page=info_pad (accessed May 09, 2022).

[11] Dinas Komunikasi dan Informatika Jatim, "Pemprov Jatim Luncurkan Layanan Pengesahan STNK Tanpa ke Samsat- Dinas Komunikasi dan Informatika Provinsi Jawa Timur," 2021. https://kominfo.jatimprov.go.id/read/umum/pemprov-jatim-luncurkan-layanan-pengesahan-stnk-tanpa-ke-samsat (accessed May 11, 2022).

[12] L. R. Hingis and T. A. Oktariyanda, "Inovasi Pelayanan Pembayaran Pajak Kendaraan Bermotor Melalui Sambel Bajak (Sambil Belanja Bayar Pajak) Di Badan Pendapatan Daerah Provinsi Jawa Timur," *Publika*, pp. 253–268, 2021, doi: 10.26740/publika.v9n1.p253-268.

[13] S. E. Kaplan, P. M. J. Reckers, and S. J. Roark, "An attribution theory analysis of tax evasion related judgments," *Accounting, Organ. Soc.*, vol. 13, no. 4, 1988, doi: 10.1016/0361-3682(88)90011-6.

[14] F. Heider, *The Ppsychology of Interpersonal Relations*. New York: Wiley, 1986.

[15] I. e Hassan, A. Naeem, and S. Gulzar, "Voluntary tax compliance behavior of individual taxpayers in Pakistan," *Financ. Innov.*, vol. 7, no. 1, 2021, doi: 10.1186/s40854-021-00234-4.

[16] L. N. Yunianti, N. K. Putri, Y. A. Sudibyo, and A. Rafinda, "The Influence of Awareness, Moral Obligations, Tax Access, Service Quality and Tax Sanctions on Taxpayer compliance in Paying Motor Vehicle Tax," *J. Account. Strateg. Financ.*, vol. 2, no. 1, pp. 1–13, 2019, doi: 10.33005/jasf.v2i1.20.

[17] N. A. Susanti, "Pengaruh Pengetahuan Perpajakan, Sosialisasi Perpajakan, Kesadaran Wajib Pajak, Sanksi Pajak, dan Penerapan E-Samsat Terhadap Kepatuhan Wajib Pajak Dalam Membayar Pajak Kendaraan Bermotor," vol. 5, no. 3, pp. 35–37, 2018.

[18] E. Savitri and Musfialdy, "The Effect of Taxpayer Awareness, Tax Socialization, Tax Penalties, Compliance Cost at Taxpayer Compliance with Service Quality as Mediating Variable," *Procedia - Soc. Behav. Sci.*, vol. 219, pp. 682–687, 2016, doi: 10.1016/j.sbspro.2016.05.051.

[19] Mardiasmo, *Perpajakan Edisi Revisi Tahun 2018*, Edisi 19. Yogyakarta.: Penerbit Andi, 2018.

[20] M. H. Ma'ruf and S. Supatminingsih, "The effect of tax rate perception, tax understanding, and tax sanctions on tax compliance with small and medium enterprises (MSME) in Sukoharjo," *Int. J. Econ. Bus. Account. Res.*, vol. 4, no. 4, 2020.

[21] K. Allmann and G. Blank, "Rethinking digital skills in the era of compulsory computing: methods, measurement, policy and theory," *Inf. Commun. Soc.*, vol. 24, no. 5, 2021, doi: 10.1080/1369118X.2021.1874475.

[22] B. Motyl, G. Baronio, S. Uberti, D. Speranza, and S. Filippi, "How will Change the Future Engineers' Skills in the Industry 4.0 Framework? A Questionnaire Survey," *Procedia Manuf.*, vol. 11, no. June, pp. 1501–1509, 2017, doi: 10.1016/j.promfg.2017.07.282.

[23] A. Sudijono, *Pengantar Evaluasi Pendidikan*, 2nd ed. Jakarta: RajaGrafindo Persada, 2015.

[24] J. N. Prajogo and R. Widuri, "Pengaruh Tingkat Pemahaman Peraturan Pajak Wajib Pajak,Kualitas Pelayanan Petugas Pajak dan Persepsi atas Sanksi Perpajakan Terhadap Umkm Di Wilayah Sidoarjo," *Tax Account. Rev.*, vol. 3, no. 2, pp. 1–12, 2013.

[25] W. Liu *et al.*, "Spatiotemporal analysis of COVID-19 outbreaks in Wuhan, China," *Sci. Rep.*, vol. 11, no. 1, 2021, doi: 10.1038/s41598-021-93020-2.

[26] A. Spinelli and G. Pellino, "COVID-19 pandemic: perspectives on an unfolding crisis," *Br. J. Surg.*, vol. 107, no. 7, pp. 785–787, 2020, doi: 10.1002/bjs.11627.

[27] K. E. Susilawati and K. Budiartha, "Pengaruh Kesadaran Wajib Pajak, Pengetahuan Pajak, Sanksi Perpajakan Dan Akuntabilitas Pelayanan Publik Pada Kepatuhan Wajib Pajak Kendaraan Bermotor," *E-Jurnal Akunt.*, vol. 4, no. 2, pp. 345–357, 2013.

[28] R. P. Ariesta, "Pengaruh Kesadaran Wajib Pajak, Sanksi Perpajakan, Sistem Administrasi Perpajakan Modern, Pengetahuan Korupsi, Dan Tax Amnesty Terhadap Kepatuhan Wajib Pajak Di KPP Pratama Semarang Candisari," *Fak. Ekon. Univ. Negeri Semarang*, 2017.

[29] A. A. Aprilianti, "Pengaruh Kesadaran Wajib Pajak, Sosialisasi Perpajakan, Insentif Pajak, Dan Sistem E-Samsat Terhadap Kepatuhan Wajib Pajak Kendaraan Bermotordi Masa Pandemi Covid-19," *Assets*, vol. 11, no. 1, pp. 1–20, 2021.

[30] D. K. Wardani and R. Rumiyatun, "Pengaruh Pengetahuan Wajib Pajak, Kesadaran Wajib Pajak, Sanksi Pajak Kendaraan Bermotor, Dan Sistem Samsat Drive Thru Terhadap Kepatuhan Wajib Pajak Kendaraan Bermotor," *J. Akunt.*, vol. 5, no. 1, p. 15, 2017, doi: 10.24964/ja.v5i1.253.

[31] G. T. Boediono, R. Sitawati, and S. Harjanto, "Analisis Pengaruh Sosialisasi Perpajakan Terhadap Kepatuhan Wajib Pajak Dengan Kesadaran Sebagai Variabel Mediasi," *J. Penelitan Ekon. dan Bisnis*, vol. 3, no. 1, pp. 22–37, 2019, doi: 10.33633/jpeb.v3i1.2286.

[32] N. Andriani and I. A. Lahaya, "Pengaruh sosialisasi pajak, kesadaran wajib pajak, dan kualitas pelayanan terhadap kepatuhan wajib pajak," *J. Ilmu Akunt. Mulawarman*, vol. Vol 6, No, 2021.

[33]   H. Panjaitan, H. B. Tarmizi, M. Daulay, and R. Ginting, "Effect of Good Governance, Tax Understanding, and Tax Sanctions on Taxpayers Compliance, Micro, Small and Medium Enterprises In Medan," vol. 100, no. Icoi, pp. 663–669, 2019, doi: 10.2991/icoi-19.2019.116.

[34]   N. Saputra, R. Nugroho, H. Aisyah, and O. Karneli, "Digital Skill During Covid-19: Effects of Digital Leadership and Digital Collaboration," *J. Apl. Manaj.*, vol. 19, no. 2, pp. 272–281, 2021, doi: 10.21776/ub.jam.2021.019.02.04.

[35]   A. A. H. Putri, I. Yuhertiana, and D. S. Puspitasari, "Technology Constraints in Online Tax Payment: Case of Surabaya City," *J. Econ. Business, Gov. Challenges*, vol. 2, no. 2, pp. 144–151, 2019, doi: 10.33005/ebgc.v2i2.83.

[36]   D. K. Wardani, "Pengaruh Program E-Samsat terhadap Kepatuhan Wajib Pajak Kendaraan Bermotor Dengan Kepuasan Kualitas Pelayanan Sebagai Variabel Intervening (Studi Kasus Samsat Daerah Istimewa Yogyakarta)," *Akmenika J. Akunt. dan Manaj.*, vol. 15, no. 2, 2020, doi: 10.31316/akmenika.v15i2.999.

[37]   M. B. Rubiansah, R. Damayanti, M. Alfhat, M. F. An Nabil, and S. G. Arnan, "The Influence Of Covid-19 Pandemic In E-Samsat Service (Sambara) And The Taxpayer Awareness To The Vehicle Taxpayer Compliance (Case Study At Cimahi City) Period Of January - June 2020," *J. Archaeol. Egypt/Egyptology*, vol. 17, no. 4, pp. 2952–2958, 2020.

[38]   Sugiyono, *metode penelitian kuantitatif, kualitatif, dan R&D*. Bandung: Alfabeta, 2019.

[39]   R. Priyastama, *BUKU SAKTI KUASAI SPSS*. Yogyakarta: Start Up, 2017.

[40]   Riduwan and Sunarto, *Pengantar Statistika: Untuk Penelitian Pendidikan, Sosial, Ekonomi, Komunikasi, dan Bisnis.* Bandung: alfabeta, 2013.

[41]   Widawati, "Pengaruh Kualitas Pelayanan Perpajakan, Pengetahuan Peraturan Perpajakan, Sosialisasi Perpajakan dan Sanksi Pajak Terhadap Kepatuhan Wajib Pajak (Studi Empiris Wajib Pajak Orang Pribadi di KPP Pratama Boyolali)," *(Thesis, Inst. Agama Islam Negeri Surakarta)*, 2017.

[42]   D. Oktavianingrum, R. T. Surya, and Y. Apriliawati, "Pengaruh Penerapan Sistem Informasi Online E-Samsat Jabar Rendra Trisyanto Surya Yeti Apriliawati Politeknik Negeri Bandung (D4-Akuntansi Manajemen Pemerintahan/Akuntansi)," *Indones. Account. Res. J.*, vol. 1, no. 2, pp. 244–252, 2021.

[43]   T. A. Setyaningrum, "Pengaruh Sosialisasi dengan Mediasi Kesadaran Terhadap Kepatuhan Wajib Pajak Bumi dan Bangunan di Kota Pekalongan," *Dok. Karya Ilm. Skripsi*, 2017.