

# The Effectiveness of Tax Socialization, Superior Service, as Alternatives for Increasing Taxpayers' Satisfaction and Compliance

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## The Effectiveness of Tax Socialization, Superior Service, as Alternatives for Increasing Taxpayers' Satisfaction and Compliance

### ABSTRAK

Dampak dari pelayanan yang bernilai bagi wajib pajak akan meningkatkan kesadaran dan kepatuhan para wajib pajak. Penelitian ini bertujuan untuk mengeksplorasi apakah ada pengaruh secara langsung maupun tidak langsung efektifitas sosialisasi pajak, produk pelayanan unggulan, dan kualitas pelayanan terhadap kepuasan Wajib Pajak dan kepatuhan Wajib Pajak. Penelitian dilakukan di Badan Pendapatan Daerah Provinsi Jawa Timur melalui 48 Unit layanan Kendaraan Bermotor, dengan *purposive sampling* ditetapkan 426 responden di Wilayah Gresik, Bangkalan, Mojokerto, Surabaya, Sidoarjo dan Lamongan dengan tahun kepemilikan kendaraan bermotor 2014. Dengan metode analisis SEM hasil penelitian menyatakan ada pengaruh secara langsung maupun tidak langsung efektifitas sosialisasi pajak, produk pelayanan unggulan, dan kualitas pelayanan terhadap kepuasan dan kepatuhan Wajib Pajak sebagai variabel mediasi. Diharapkan dengan adanya Kepuasan dan kepatuhan Wajib Pajak dari layanan yang telah diberikan Samsat Induk dan beberapa layanan unggulan yang tersebar di seluruh kabupaten/kota di Provinsi Jawa Timur maka, dapat mewujudkan masyarakat yang patuh dan dengan sukarela membayar pajak kendaraan bermotor dengan tepat waktu

Keywords: efektifitas sosialisasi, pelayanan unggulan, kepuasan, kepatuhan wajib pajak

### ABSTRACT

*The impact of valuable services for taxpayers will increase the awareness and compliance of taxpayers. This study aims to explore whether there is a direct or indirect effect on the effectiveness of tax socialization, superior service products, and the quality of services to taxpayer satisfaction and taxpayer compliance. The study was conducted at the East Java Provincial Revenue Agency through 48 motorized vehicle service units, with purposive sampling set at 426 respondents in the Gresik, Bangkalan, Mojokerto, Surabaya, Sidoarjo and Lamongan regions with 2014 ownership of motorized vehicle years. With SEM analysis the results of the study stated that there were significant direct or indirect effectiveness of tax socialization, superior service products, and quality of service to taxpayers' satisfaction and compliance as a mediating variable. It is expected that with the satisfaction and compliance of taxpayers from services that have been provided by Parent Samsat and some excellent services that are spread throughout the regencies / cities in East Java Province, it can realize a compliant society and voluntarily pay motor vehicle tax on time.*

### I. INTRODUCTION

Public service providers are obliged to provide facilities, infrastructure, and other service facilities as regulated in Article 1 of Law No. 25 of 2009 concerning Public Services. In this case, Kurniawan (2016:579) said that, public service is one of the most visible measures of government performance. That is, to what extent the community

can access and directly assess the performance of the government based on the service they feels. For this reason, the quality of public services in government institutions is really fundamental, and must be continuously evaluated.

East Java Provincial Revenue Agency, one of the public service organizations is also handling provincial level tax collection. Motor Vehicle Tax is

one of the largest sources of local tax revenue in East Java Province. This is the reason for the need for innovation in the source of tax revenue through efforts to extensify and intensifies the taxes.

Positive economic growth in East Java has an impact on the need for

transportation. Based on the data of motorized vehicles in East Java Province until the beginning of the first semester of 2017, the data can be seen on Table 1

**Table 1**  
**Number of Motorised Vehicles in East Java Province**

No.	Types of Vehicles	2014	2015	2016	2017
1.	Passenger Cars	1.155.994	1.274.263	1.411.247	1.573.205
2.	Buses	23.487	25.317	27.431	29.354
3.	Goods Transport Vehicles	514.474	553.428	591.226	644.421
4.	Motorbikes	12.824.707	13.951.545	15.046.589	16.075.386
5.	Special Vehicles	1.904	1.922	1.936	2.000
<b>Total</b>		<b>14.520.566</b>	<b>15.806.475</b>	<b>17.078.429</b>	<b>18.324.366</b>

Source: The Online Integrated Motorise Vehicle Tax Office (Samsat) East Java - 2017

Based on the data of the Central Statistics Agency (BPS), East Java Province has a population of 39,293,000 (2017). Of these, the number of motor vehicle taxpayers is 18, 324,366. The taxpayers were served at the integrated Samsat Offices that is of 6,905,400 taxpayers on average a year, or monthly of Rp 575,450 taxpayers and average service per day of 23,018 taxpayers. Referring to the results of evaluation of services in the Samsat Joint Office and superior Samsat service units spreaded throughout the regencies/cities in East Java, several things need to be considered such as things related to service procedures, service time, and transparency. At present, the process and procedures for services at the Samsat Joint Office are still less effective. This can be seen from the large number of taxpayer queues crowded in one room. During this time, the applicant takes about 20 minutes. However, along with the

increase in motorized vehicles and the limited number of offices of Tax payers (Samsat), it is necessary to have such a revolutionary effort that service time and payment techniques will be faster than before.

Based on data from the East Java Provincial Revenue Agency, the public's interest in utilizing services in superior units is still low. Of the total number of taxpayers who make transactions, more than 75% are still conducted centrally in the Joint Office of Samsat. Yet, the percentage of use of superior samsat units is around 25%. The success parameter in assessing public interest in the utilization of superior samsat units is whenever the percentage of taxpayers in using superior samsat unit facilities exceeds 25%. Table 2 shows the number of taxpayers who have utilized superior services from East Java Provincial Revenue Agency

**Table 2**  
**Number of Taxpayers Who Use Superior Services**

No.	Type of Superior Services	2014	2015	2016
1.	<i>Drive Thru</i>	1.256.125	1.483.020	1.568.070
2.	<i>Payment Point</i>	2.091.350	2.377.594	2.781.654
3.	<i>Samsat Corner</i>	595.230	523.676	556.986
4.	<i>Travelling-Samsat</i>	45.649	1.862.028	2.897.860

5.	<i>e-Samsat</i>	6.572	16.047	18.301
6.	Samsat ATM	-	174	234

Source:: Government Agency Performance Accountability Report 2014 s/d 2016

From the data on Table 2, there is an increase in the number of taxpayers who pay taxes from year to year through superior samsat. Moreover, the potential of motor vehicle taxpayers in the East Java Province is still very large. It should be noted that, the number of tax objects up to the end of 2017 was 18,324,366 units, and around 4,883,027 or 28.59% were categorized as not complying because they did not register. That is, the potential

income from motor vehicle tax in East Java Province has not been optimally explored. Based on the data obtained, the number of arrears of Motor Vehicle tax in East Java is still quite large, this is because Taxpayers have not re-registered and the payment is due at maturity. Table 3 shows the the amount of the uncollected taxes for on Motor Vehicles in the Regional Revenue Agency of East Java Province.

**Tabel 3**  
**Total of Uncollectable Tax**

Years	Tax Arrears Amount
2014	857.565.698.720,00
2015	857.192.838.040,00
2016	873.285.033.311,01

Source:: Government Agency Performance Accountability Report 2014 s/d 2016

Existing uncollected tax is quite high. This becomes a heavy duty for the Regional Revenue Agency of East Java Province to find solutions to minimize this existing uncollectable tax. For this reason, it is important to conduct further research, through a review of the performance of the quality of public services, the effectiveness of socialization of tax counseling, and developing innovative types of services based on information technology. With these breakthroughs, it is also expected to increase compliance and accuracy of taxpayers in paying taxes (voluntary compliance). This is confirmed by the results of the study by Andreas and Savitri (2015;164) concerning *The Effect of Tax Socialization, Tax Knowledge, Expediency of Tax ID Number and Service Quality on Taxpayers Compliance With Taxpayers Awareness as Mediating Variables*. They concluded that tax socialization, tax knowledge and service quality affected tax awareness. Furthermore, Tjiptono (2009:98) defines service quality that it can be interpreted as an effort to meet the needs and desires of consumers and the

accuracy of delivery in offsetting consumer expectations. In line with the results of the previous research on Service quality, it is valuable and it is also the main key of the public service provided to the community, Sukesi (2011;61). This is a good perception of the community that arise because their impression after feeling glad during the service process. This, then, leads to a feeling of satisfaction because, according to what is expected and has an impact on compliance with paying taxes. This is in line with the opinion of Nasution (2005;50) that, service quality is the expected level of excellence and control over the level of excellence to meet customer desires. The above condition is certainly interesting to study. Putri and Jati (2013;662) 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 implementstaxation 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. There are some formulations of the problem raised whether there is an influence either directly or indirectly the effectiveness of tax socialization, superior service products, and the quality of service towards the taxpayer satisfaction and taxpayer compliance. Furthermore, to be analyzed whether there is an effect on the level of satisfaction and compliance of motor vehicle taxpayers in the area of East Java Province.

## 2. THEORETICAL FRAMEWORK

### **Socialisation and the Effective**

Tax socialization is an effort of the General Directorate of Taxation to provide understanding, information and guidance for all taxpayers. In order to achieve its objectives, the tax socialization activities are divided into three focused, namely: a. socialization activities for prospective taxpayers, b. socialization activities for a new taxpayers, and c. socialization activities for registered taxpayers (Herryanto and Toly 2013;125). Tax socialization can be done in two ways as follows: a. directly, and b. indirectly, tax socialization is an effort to convey knowledge to the public, especially to the taxpayers in order to know about all matters concerning the taxation, both regulations and the procedures through appropriate methods. Furthermore,

Susanto (2012) and Herryanto and Toly (2013; 128) also state that efforts to increase awareness and compliance of Taxpayers should be carried out through taxation socialization, and this must be done effectively. Besides, it can also be done by selecting more appropriate media.

In relation to the effort to increase the tax payers, Witono (2008;197) stated that one of the factors that needs to be considered in increasing tax awareness and compliance is by disseminating tax regulations through counseling, moral appeal, billboard media, billboards, and opening tax regulation sites that can be accessed at any time by taxpayers.

The socialization provided to the community is intended to provide an understanding to the public of the importance of paying taxes. According to Meliono (2007;33), a person's knowledge is influenced by several factors, including education, media and information exposure. Furthermore, an individual guidance process is needed in the social world. Socialization is done by educating individuals about the culture that must be owned and followed, so that they become good members in the community.

The form of tax socialization to be effective as stated in the Director General of Taxes Circular Number SE - 22 / PJ. / 2007 concerning Uniformization of Taxation Socialization for the Community states that the taxation socialization indicator consists of 1) Media Information 2) Slogan 3) How to Submit 4) Quality of Information Sources 5) Socialization Materials, and 6) Extension Activities.

In general, based on the arguments above, socialization of any program or policy is really effective. Therefore, such an effort is required in order that the interrelated parties can increase their awareness and compliance.

### **Quality Service and the Indicators of Public Service Quality**

There are some researchers doing the same thing related to quality service

with their indicators. For example, it is stated that service quality is the quality provided for both internal and external customers based on the service procedure standard, Anwar (2002;84). This is also the same as that stated by Tjiptono (2012: 51) and Kotler (2000;25), as they describe service quality is a dynamic situation, closely related to the products, services, existing resources, and processes and environments that can at least meet or exceed the expected service quality. Furthermore, according to Sulastiyono (2011;35-36), service quality is even something more complex. The service quality is measured through several parameters, commonly called the dimensions of service quality reliability, responsiveness, assurance, empathy, and tangibles.

Based on the Regulation of the Minister of Administrative Reform and Bureaucratic Reform Number 14 of 2017 concerning Guidelines for Preparing the Community Satisfaction Survey (SKM), there are 9 elements in terms of service quality such as: 1) Requirements 2) Systems, mechanisms, and procedures 3) Completion Time 4) Fees/ Rates 5) Products Specifications Service Types 6) Implementing Competencies 7) Implementing Behavior 8) Complaint Handling and 9) Facilities and Infrastructure.

### Superior Service Type

Center of excellence is a superior service that is full of innovation, supported by technology. According to Zuckerman & Markham (2006), there are four aspects that must be considered namely: Products; Market & target market; Market Position; and ability. In this case, there are several types of superior services developed by the Regional Revenue Agency of East Java Province include: Mobile Samsat/ Independent Traveling Samsat; Samsat Corner; Samsat Payment Point; Electronic Data

Capture (EDC) Card; East Java e-Samsat accesses the website: [www.e-samsat.jatimprov.go.id](http://www.e-samsat.jatimprov.go.id) to get the payment code; East Java ATM Samsat; Homepage, namely at <http://www.dipendajatim.go.id>; PKB SMS Info Service information on Motor Vehicle Tax and BBNKB via SMS, by typing: `jatim (space) the nopol` can be sent to 5454 (Telkomsel) or 7070 (Indosat, XL, Flexi or Landline); and E-Smart Samsat, smart phone application (android and iOS).

### Taxpayer Satisfaction

Kotler and Keller (2018: 11) stated that Consumer Satisfaction is a feeling of pleasure or disappointment that someone appears after comparing the performance (results) of the product, as perceived of the expected performance. Consumer satisfaction is the level of consumer feelings after comparing between what he received and his expectations Umar (2005;65). According to Lupiyoadi (2006;155), further reviewed, the achievement of community satisfaction through service quality can be improved by several approaches such as 1) Reducing disparity 2) Organizations capable of building commitment 3) Providing opportunities for communities to submit complaints and 4) Developing services.

### Tax Payers Compliance

In taxation, there is an effective regulation that is Taxation Law concerning Tax Compliance is the compliance of a person, in this case is a Taxpayer, to tax regulations or Laws. Taxpayer compliance is the fulfillment of tax obligations carried out by taxpayers in order to contribute to the development of the country, which is expected to be carried out voluntarily. Taxpayer compliance is an important aspect considering that the Indonesian taxation system adheres to a self-assessment

system wherein the process absolutely gives the taxpayers the confidence to calculate, pay, and report their obligations (Tiraada, 2013;1000)

### Hypothesis

There were several previous studies similar to those related to public service performance, and taxation studies supporting the hypothesis. These include: Ananda et al., (2015;5) With purposive sampling technique, the results of the study show that tax socialization has a significant influence on taxpayer compliance; tax rates and understanding of taxation. Furthermore, public service performance results of the research by Sukei (2014;32) in the Behavioral Consequences of Customers Satisfaction Index in East Java Integrated Licensing Services. By using primary and secondary data with the help of CSI analysis obtained an average value of 78,584 in the Good category (B). It means that out of the 23 products/ types of services permitted by respondents, they gave positive spontaneous responses during the licensing process. Transparency of services, certainty of costs, processing time, and available information can convince the user community. Furthermore, Dharma et al (2014;340) also studied the Influence of Taxpayer Awareness, Tax Socialization, Service Quality on Taxpayer Compliance. The results showed that, simultaneously and partially the awareness of taxpayers, tax socialization, and service quality had a significant effect on taxpayer compliance at the Joint SAMSAT Denpasar office. The results of the study by Herawati, et.al (2017;101) revealed that when the socialization process is carried out correctly, the taxpayer will understand the regulation including their obligations. Besides that, understanding taxation is strongly correlated with taxpayer compliance in fulfilling its obligations. For example, when taxpayers comply with regulations, their attitude will greatly correlate well with compliance with

paying taxes. Therefore, it is an evidence found in some previous studies related to tax socialization, superior products, quality of service to taxpayer satisfaction and compliance. All the above support the current research hypotheses such as:

The awareness must be owned by all people to do something or we can say when we do something definitely it requires self-awareness. This is also true in terms of tax payments. It takes awareness of the taxpayer to deposit his/her tax obligations to the state. In other studies conducted in China, the taxpayer awareness in China is classified as low because Chinese society has a different legalism from other citizens where Chinese people still adhere to the ethical values of their ancestors. In this study, the efforts to encourage the level of awareness of Chinese society must be attractive and should contain elements of the importance of taxes as a contribution of public funds to their families and the welfare of their society (their-self) Young et al., (2016;567).

H1 : *There is an effect of the effectiveness of tax socialization, superior service products, service quality on the satisfaction of Motorized Taxpayers in East Java;*

H2 : *There is an effect of the effectiveness of tax socialization, excellent service products, and service quality on the compliance of Motor Vehicle Taxpayers in East Java; and*

H3 : *There is either a direct or indirect effect of the effectiveness of tax socialization, superior service products, and the quality of services on taxpayer satisfaction and compliance with Motor Vehicle Taxpayers in East Java.*

## 3. RESEARCH METHOD

### Sampling Technick

Population refers to the whole group of people, events, or things of interest that the researcher wants to investigate

Sekaran (2006;121). This study used all Motor Vehicle Taxpayers registered in the East Java Region as the population. They were taken by means of a With purposive sampling in Gresik, Bangkalan, Mojokerto, Surabaya, Sidoarjo, and Lamongan regions with the 2014 motorized vehicle, over the payment period from May to July 2018. This was adjusted when the study took place with a sample of 426 people. Due to the large population, several samples were taken to represent the population. This was done by a random sample selection based on certain characteristics that have been previously determined, as it is referred to Umar (2005;128).

#### Data Collection Technicka

Some approaches were done to collect the data. First, it was an observation and interview namely, conveying questions verbally to the respondent about the description of the problems that occur, and the issues being studied. Another one is questionnaire, measuring research variables with design questions that have meaning in testing the hypotheses. It was equipped with 4-digit Likert scale by compiling the following ordinal scala questionnaire:

1	2	3	4
Extremely disagree	Disagree	Agree	Extremely Agree

Figure 1  
Likert Scale Measuring the types of Ordinal Scala

#### Variables and the Operational Defenitions

Tax audit accounting ignores the substance has a tendency to mislead. Even Setyorini and Susilowati (2018;4) states that, the effectiveness of the tax administration system requires bookkeeping (accounting) with healthy and trustworthy manner. The tax inspectors in conducting the examination required to check and / or borrow the books and records of the taxpayer. The examiner authority is not without reason, but the authority to examine the books and accounting records belonging to the taxpayer intended to uncover the substantive truth of the transactions that have been carried out by the taxpayer. Substantive tax audit will be greatly assisted by financial data and reports generated by the accounting. Thus, this proves that the accounting has a strategic

role in tax audits. Especially when referring to forward the demand.

Center of excellence (X2) is a superior service, full of innovation with technological support, Zuckerman & Markham (2006). It is equipped with a measurement (X2.1) Mobile Samsat; (X2.2) Drive Thru Samsat; (X2..3) Samsat Corner; (X2..4) ATM Samsat; and (X2..5) E-Smart Samsat

Service quality (X3) is the totality that shows the ability to satisfy customer needs, both clear and hidden, Kotler (2000;25) and refers to Ministerial Regulation Number 14 of 2017 concerning Guidelines for Community Satisfaction Survey (SKM) Implementation of Public Services with measurements (X3.1) Requirements; (X3.2) Systems, mechanisms and procedures; (X3.3) Settlement time; (X3.4) Costs/ Tariffs; (X3.5) Product Specifications; (X3.6)



Implementing Competencies; (X3.7) Implementing Behavior; (X3.8) Handling of complaints, suggestions and input; (X3.9) Facilities and infrastructure.

Taxpayer Satisfaction (Y1) is either feeling happy or disappointed that is someone who behaves after comparing the performance (results) of the product he expected to have a good performance, Kotler (2007;177) with measurements (Y1.1) Timeliness; (Y1.2) Ease of Use;

(Y1.3) Satisfaction (Satisfaction); (Y1.4) Efficiency.

Taxpayer compliance, is the Tax (Y2). In accordance with Law Number 28 of 2007 concerning General Provisions and Procedures for Taxation, taxpayer compliance is the fulfillment of tax obligations carried out voluntarily and this done by measurement (Y2.1) Timeliness; (Y2.2) Income taxpayer aspects (See Figure 2)

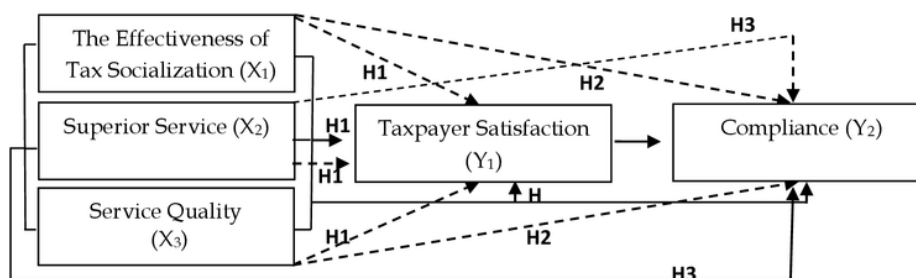


Figure 2:  
Conceptual Framework of the Research

Note:  
 ---> : Undirect Influence  
 —> : Direct Influence

#### Data Analysis Technique

This study uses an analysis model of Structural Equation Modeling (SEM) with the AMOS (Analysis of Moment Structure) program. SEM was done in accordance with the purpose that is to analyze the effect of exogenous variables (effectiveness of tax socialization, superior service, service quality) on endogenous variable (taxpayer satisfaction and taxpayer compliance).

#### 16 4. DATA ANALYSIS AND DISCUSSION

The results of the analysis of each hypothesis are as follows:

There is an effect of the effectiveness of tax socialization, service excellence, and service quality on the satisfaction of Motor Vehicle Taxpayers in East Java. The regression equation is  $Y_1 = \alpha + b_1X_1 + b_2X_2 + b_3X_3 + e$

44  
Table 4  
Total Effects (Group number 1 - Default model)

	Effectiveness of Tax Socialization (X1)	Superior Service (X2)	Service Quality (X3)	Taxpayers' Satisfaction (Y1)	Taxpayers' Compliance (Y2)
Taxpayers' Satisfaction (Y1)	1.342	2.409	2.448	.000	.000

Source: AMOS Analysis Result

The regression value for each variable is > 0.7. It indicates the relationship of independent variables and the dependent variable with a significant level of 0.000. The result of each value of P Tax Socialization Effectiveness (X1) = 1.342 Featured Services (X2) = 2.409 and Service Quality (X3) value of 2.448 for Taxpayer Satisfaction (Y1) with a value of > 0.7 proved to have an effect on tax[payers satisfaction (Y1) in the Regional Revenue Agency of East Java Province in Gresik, Bangkalan, Mojokerto, Surabaya, Sidoarjo and Lamongan.

The effectiveness of tax socialization can be done through News, Banners & Brochures, and information on Television, Media, Radio, Print Media (Tax letters are very effective. Excellent

service that is full of innovation is full of convenient services such as Mobile Samsat, Samsat Drive Thru, Samsat Corner, ATM Samsat, and E-Smart Samsat according to taxpayer requirements. The quality of services available with 9 measurements is very helpful for taxpayers regarding service procedures, service time, and transparency. If tax socialization is carried out properly and effectively, taxpayers are satisfied and they can increase their knowledge about tax regulations. This is, then, accompanied by effective socialization media to increase the awareness of taxpayers to immediately make tax payments. When taxpayers comply with the regulations about the tax, there is a positive correlation with taxpayer satisfaction.

13 **Tabel 5**  
*Regression Weights: (Group number 1 - Default model)*

Dependent Variables		Independent Variables	Estimate	S.E.	C.R.	P	Sig.
Taxpayers Satisfaction (Y1)	<---	Effectiveness of Tax Socialization (X1)	.169	.517	2.596	1.342	.000
Taxpayers Satisfaction (Y1)	<---	Superior Service (X2)	.127	.554	4.350	2.409	.000
Taxpayers Satisfaction (Y1)	<---	Service Quality (X3)	.449	3.233	.757	2.448	.000

Source: Results of AMOS Analysis

The results of this study are in line with the research of Antanegoro, et al (2017) that, product innovation, service innovation, and service quality affect customer satisfaction. This is also supported by the study of Rahayu (2016;15), finding that service quality of account representative and socialization of tax regulations have an effect on community satisfaction. So was the previous study by Sukei (2017;134), she concluded that service quality had an effect on customer satisfaction in the

Integrated Licensing Service Office (KPPT) of Mojokerto with reference to Domestic Ministry Regulation Number 16 of 2014 that, the data on applicants for licensing documents as respondents provides an average rating B (Good ) to all services.

The second hypothesis is the effect of the effectiveness of tax socialization, excellent service, and service quality on the compliance of Motor Vehicle Taxpayers in East Java. The regression equation is  $Y_2 = \alpha + b_7X_1 + b_8X_2 + b_9X_3 + Y_1 + e$

**Table 6**  
**Total Effects (Group Number 1 - Default Model)**

	Effectiveness of Tax Socialization (X1)	Superior Service (X2)	Service Quality (X3)	Taxpayers Satisfaction (Y1)	Taxpayers Compliance PAJAK (Y2)
Taxpayers Compliance (Y2)	2.039	3.142	4.222	1.308	.000

Source: Results of AMOS Analysis

The regression result on each variable with a value of  $> 0.7$  indicates a relationship between the independent variables and the dependent variables with a significance level of 0.000. As it is shown on Table 7, each value of P Effectiveness of Tax Dissemination (X1) = 2,039, Excellent Services (X2) = 4,222, and Service Quality (X3) of 3,142 towards Taxpayer Compliance (Y2) with a value  $> 0, 7$ . Therefore, there is an effect on Taxpayer Compliance(Y2) in the Regional Revenue Agency of East Java Province in Gresik, Bangkalan, Mojokerto, Surabaya, Sidoarjo and Lamongan.

The effectiveness of tax socialization through Television Information Media, Radio, Print Media (Newspapers, Banners & Brochures) and tax counseling is very effective. Excellent

service is full of convenience such as Mobile Samsat, Drive Thru Samsat, Samsat Corner, ATM Samsat, and E-Smart Samsat. All these are according to taxpayer requirements, and service quality provided by service procedures, certainty of service time, transparency and clarity of information services are very helpful for mandatory tax.

The socialization of taxation leads to the taxpayer's satisfaction in being able to get more knowledge about the importance of tax payments, superior service innovation, and the increasingly perfect and very effective quality of infrastructure services that will spoil taxpayers. By doing this, they feel being helped and therefore increases a compliance awareness to pay taxes on time and according to the income received

**Table 7**  
**Regression Weights: (Group Number 1 - Default Model)**

Dependent Variables	Independent Variable	Estimate	S.E.	C.R.	P	Sig.
Taxpayers Compliance (Y2)	Effectiveness of Tax Socialization (X1)	.075	.159	1.782	2.039	.000
Taxpayers Compliance (Y2)	Superior Service (X2)	.161	5.298	1.401	4.222	.000
Taxpayers Compliance (Y2)	Service Quality (X3)	.969	.195	.139	3.142	.000
Taxpayers Compliance (Y2)	Taxpayers Satisfaction (Y1)	.195	.178	7.331	1.308	.000

Source: Result of AMOS Analysis

The result of this study is supported by the previous studies such as by ) Dharma et al, (2014;351) that taxpayer awareness, tax socialization, and service quality have a significant effect on taxpayer compliance in paying Motor Vehicle Taxes and Transfer of Motor

Vehicle Taxes at Joint offices SAMSAT Denpasar.

Another study was by Solicha (2015), stating that superior service has a significant effect on Taxpayer Compliance in Malang City. When taxpayers comply with regulations, this attitude will greatly correlate well with compliance with paying taxes. This study found a strong

correlation between understanding, compliance, and compliance, Herawati, et all (2018;152)

The third hypothesis has either a direct or indirect effect between the effectiveness of tax socialization, excellent service, quality of service on taxpayer

satisfaction and compliance for motor vehicle taxpayers in East Java.

Direct Effect:

$$P_1 = Y_2 = \alpha + b_{14}X_1 + b_{15}X_2 + b_{16}X_3$$

Indirect Effect:

$$P_2 = Y_1 = \alpha + b_{17}X_1 + b_{18}X_2 + b_{19}X_3 + b_{20}Y_2$$

**Table 8**  
**Direct Effects and Indirect Effects**

No	Variables	Direct Effect	Indirect Effect
1	Service Quality (X3) towards Taxpayers Satisfaction (Y1)	2,448	0,000
2	Superior Service (X2) towards Taxpayers Satisfaction (Y1)	2,409	0,000
3	Effectiveness of Tax Socialization (X1) towards Taxpayers Satisfaction (Y1)	1,342	0,000
4	Service Quality (X3) towards Taxpayers Compliance (Y2)	7,423	3,201
5	Superior Service (X2) towards Taxpayers Compliance (Y2)	0,008	3,150
6	Effectiveness of Tax Socialization (X1) towards Taxpayers Compliance (Y2)	0,283	1,755
7	Taxpayers Satisfaction (Y1) towards Taxpayers Satisfaction	1,308	0,000

Sumber: Hasil Analisa AMOS

The main value, used to find out the acceptance factor in this model is direct effect, because it describes the range of the relationship of variables directly. The degree of the effect of each of the latent direct effect variables and indirect effects is explained as follows:

When the value is  $1,342 > 0,05$  for effectiveness of tax socialization, excellent service  $2,409 > 0,05$ , and service quality value of  $2,448 > 0,05$  then, each variable has no direct effect on taxpayer satisfaction (Y1). For service quality, and superior service with the value of  $0,000 < 0,05$  has an indirect effect on taxpayer satisfaction. Furthermore, the value of  $7,423 > 0,05$  for service quality variable has no direct effect on taxpayer compliance (Y2), and with a value of  $3,201 > 0,05$  for service quality, it also has no indirect effect on taxpayer compliance (Y2). With the value of  $1.308 > 0.05$ , for taxpayer satisfaction, it also has no direct effect on taxpayer compliance (Y2), and  $0,000 < 0.05$  for taxpayer satisfaction (Y1), it also has an indirect effect on taxpayer compliance (Y2).

The effectiveness of tax socialization, superior services, and

service quality does not have a direct effect on taxpayer satisfaction. However, these three variables have an indirect effect on motor vehicle taxpayer satisfaction. Furthermore, the effectiveness of tax socialization, superior services, and service quality does not have a direct influence on Taxpayer Compliance; however, these three have an indirect effect on taxpayer compliance.

Taxpayer satisfaction does not have a direct effect on taxpayer compliance but taxpayer satisfaction has on the tax compliance of motor vehicle taxpayers in East Java. The results of this study are reinforced by the previous studies such as by Andreas and Savitri (2015;164), stating that the effectiveness of positive information from the beginning of the socialization process has a positive effect on taxpayer compliance. It is due to the fact that as according to taxpayers, they need information and therefore, it is important when there is new tax regulation. It should be socialized quickly and effectively. This study found a positive correlation between understanding, compliance, and satisfaction, Herawati, et all (2018;152).

For the whole result and model of AMOS, it can be demonstrated in Figure 3, in Appendix 1)

##### 5. CONCLUSION, IMPLICATION, SUGGESTION, AND LIMITATIONS

The positive impact of motor vehicle taxpayers' awareness in East Java for paying the tax on time is due to some crucial factors. They are taxpayer satisfaction and compliance. However, it can be realized when the techniques of effective socialization are conveyed appropriately, and the information on superior service products is valuable for the taxpayers. Besides, the quality of services should include not only available convenient facilities but also service procedures, certainty in service time, transparency of payments, information clarity and easy access to available payments make a positive impression on the taxpayer. The P effectiveness of tax socialization (X1) = 1.342 excellent services (X2) = 2.409 and service quality (X3) value is of 2.448 towards taxpayer satisfaction (Y1) with the value of > 0.7. This proved to have an effect on taxpayer satisfaction (Y1) and the P tax socialization effectiveness (X1) = 2,039 excellent services (X2) = 4,222 and service quality (X3) value is 3,142 towards taxpayer compliance (Y2) with the value of > 0.7. Therefore, there is an effect on taxpayer compliance (Y2) in Regional Revenue Agency of East Java Province such as in Gresik, Bangkalan, Mojokerto, Surabaya, Sidoarjo, and Lamongan.

Ananda et al. (2015) Dharma et al, (2014;351) Andreas and Savitri (2015;164) Herawati, et all (2018) Herawati, et all (2017;102) Solicha, et al (2015) with their conclusions of their studies found that, the effectiveness of socialization, superior service, and service quality have a significant effect on tax compliance. The positive correlation between understanding, compliance and satisfaction is very real.

It is recommended for the next researcher to add in detail the indicator of

the taxpayers' satisfaction variable, whether they are satisfied because of the awareness of the taxpayer or compulsion. That is, the effectiveness of tax socialization, superior services, and service quality does not have a direct effect on taxpayer satisfaction. However, these three variables have an indirect effect on the satisfaction of motor vehicle taxpayers in East Java.

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Appendice 1.

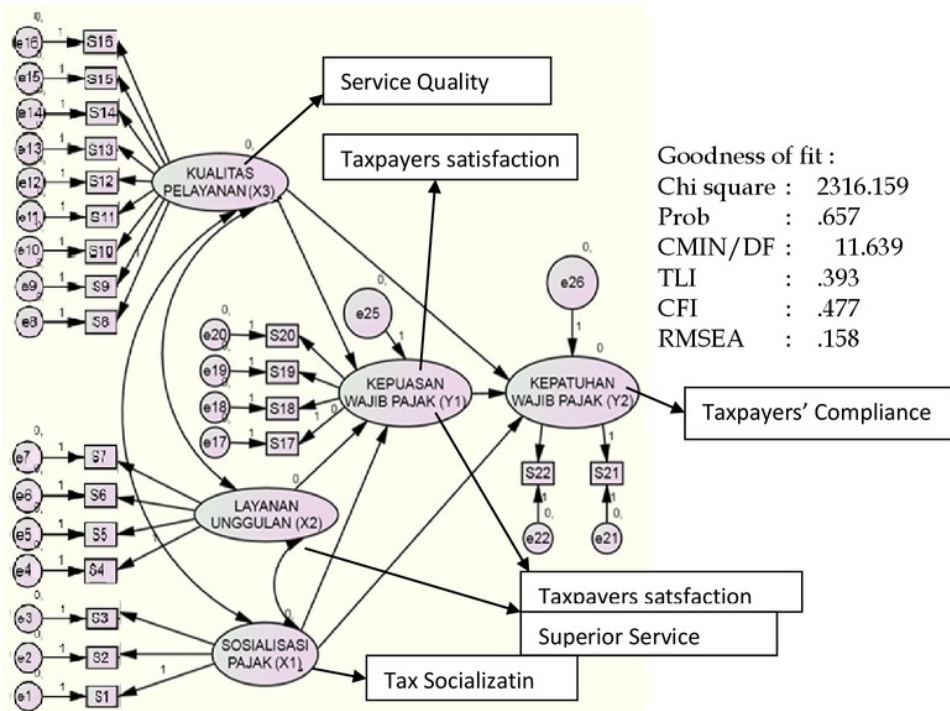


Figure 1: Model Analysis of SEM (AMOS)



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