

ABSTRAK

Skripsi dengan judul “Pengaruh Layanan Elektronik Samsat, Samsat Keliling, dan Samsat *Drive Thru* Terhadap Kepatuhan Wajib Pajak Pada Sistem Pemungutan Pajak Kendaraan Bermotor Kabupaten Tulungagung” yang ditulis Sinta Yogiana Pratiwi, NIM 126403213126, Pembimbing Faizal Satria Desitama, S.S.T., M.Acc.

Kata Kunci: Layanan Elektronik Samsat, Layanan Samsat Keliling, dan Layanan Samsat *Drive Thru*.

Penelitian ini dilatarbelakangi oleh pentingnya optimalisasi pendapatan asli daerah yang bersumber dari sektor pajak daerah khususnya pajak kendaraan bermotor yang memiliki potensi besar untuk selalu ditingkatkan. Pemerintah telah menyediakan berbagai layanan unggulan seperti layanan elektronik samsat, layanan samsat keliling dan layanan samsat *drive thru* untuk mempermudah wajib pajak kendaraan bermotor melakukan kewajiban perpajakannya, namun dari berbagai kemudahan yang telah disediakan tidak diikuti oleh optimalnya kepatuhan wajib pajak dalam membayar pajak kendaraan bermotor. Masih banyak wajib pajak yang menunda atau bahkan tidak membayar pajak kendaraan bermotor sesuai ketentuan yang berlaku.

Penelitian ini bertujuan (1) Menganalisis adanya pengaruh layanan elektronik samsat, layanan samsat keliling, dan layanan samsat *drive thru* secara simultan terhadap tingkat kepatuhan wajib pajak pada sistem pemungutan pajak kendaraan bermotor. (2) Menganalisis adanya pengaruh layanan elektronik samsat terhadap tingkat kepatuhan wajib pajak pada sistem pemungutan pajak kendaraan bermotor. (3) Menganalisis adanya pengaruh layanan samsat keliling terhadap tingkat kepatuhan wajib pajak pada sistem pemungutan pajak kendaraan bermotor. (4) Menganalisis adanya pengaruh layanan samsat *drive thru* terhadap tingkat kepatuhan wajib pajak pada sistem pemungutan pajak kendaraan bermotor.

Metode penelitian yang digunakan adalah penelitian kuantitatif dengan menggunakan angket atau kuesioner untuk pengumpulan data primer. Pengambilan sampel menggunakan quota sampling dengan jumlah sampel sebanyak 100 responden. Pengukuran dalam penelitian ini menggunakan skala likert. Teknis analisis data yang digunakan adalah uji validitas, uji reliabilitas, uji asumsi klasik, uji regresi linier berganda, uji hipotesis, dan uji koefisien determinasi dengan bantuan *Software SPSS Versi 30*.

Hasil penelitian ini menunjukkan bahwa (1) secara simultan layanan elektronik samsat, layanan samsat keliling dan layanan samsat *drive thru* berpengaruh positif signifikan terhadap kepatuhan wajib pajak kendaraan bermotor di kabupaten Tulungagung, (2) layanan elektronik samsat berpengaruh positif signifikan terhadap kepatuhan wajib pajak kendaraan bermotor di kabupaten Tulungagung, (3) layanan samsat keliling berpengaruh positif signifikan terhadap kepatuhan wajib pajak kendaraan bermotor di kabupaten Tulungagung. (4) layanan samsat *drive thru* berpengaruh positif signifikan terhadap kepatuhan wajib pajak kendaraan bermotor di kabupaten Tulungagung.

ABSTRACT

Thesis titled “The Influence of Electronic Services Samsat, Mobile Samsat, and Drive-Thru Samsat on Taxpayer Compliance in the Motor Vehicle Tax Collection System of Tulungagung Regency” written by Sinta Yogiana Pratiwi, Student ID 126403213126, Supervisor: Faizal Satria Desitama, S.S.T., M.Acc.

Keywords: Electronic Samsat Services, Mobile Samsat Services, and Drive-Thru Samsat Services.

This study was motivated by the importance of optimizing local revenue derived from the local tax sector, particularly motor vehicle taxes, which have great potential for continuous improvement. The government has provided various excellent services such as electronic Samsat services, mobile Samsat services, and *drive-thru* Samsat services to, particularly motor vehicle taxes, which have significant potential for further enhancement. The government has provided various premium services such as electronic Samsat services, mobile Samsat services, and *drive-thru* Samsat services to facilitate motor vehicle taxpayers in fulfilling their tax obligations. However, despite the various conveniences provided, taxpayer compliance in paying motor vehicle taxes has not been optimized. Many taxpayers still delay or even fail to pay motor vehicle taxes in accordance with applicable regulations.

This study aims to (1) Analyze the simultaneous influence of electronic Samsat services, mobile Samsat services, and drive-thru Samsat services on taxpayer compliance levels within the motor vehicle tax collection system. (2) To analyze the influence of electronic Samsat services on taxpayer compliance in the motor vehicle tax collection system. (3) To analyze the influence of mobile Samsat services on taxpayer compliance in the motor vehicle tax collection system. (4) To analyze the influence of *drive-thru* Samsat services on taxpayer compliance of taxpayers in the motor vehicle tax collection system.

The research method used is quantitative research using questionnaires for primary data collection. Sampling was conducted using quota sampling with a sample size of 100 respondents. Measurement in this study uses a Likert scale. The data analysis techniques used were validity tests, reliability tests, classical assumption tests, multiple linear regression tests, hypothesis tests, and determination coefficient tests with the assistance of SPSS Version 30 software.

The results of this study indicate that (1) simultaneously, electronic Samsat services, mobile Samsat services mobile Samsat services, and *drive-thru* Samsat services have a positive significant effect on compliance with motor vehicle tax obligations in Tulungagung District, (2) electronic Samsat services have a positive significant effect on compliance with motor vehicle tax obligations in Tulungagung District, (3) mobile Samsat services have a positive significant effect on compliance with motor vehicle tax obligations in Tulungagung District. (4) *Drive-thru* Samsat services have a significant positive impact on compliance with motor vehicle tax obligations in Tulungagung District.