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Service Quality and Officer Morality in Motor Vehicle Taxpayer Compliance at the Pasangkayu Samsat Office

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Abstract: This study aims to test and analyze the effect of service quality and the morality of officers on the compliance of motor vehicle taxpayers. The population in this study consists of all motor vehicle taxpayers registered at the Pasangkayu Joint Samsat Office, totaling 58,118 taxpayers. Based on the Slovin formula and incidental sampling technique, a sample of 281 was obtained. The data sources used in this study were primary data collected through questionnaires, which were then tested using the SPSS application. The data analysis techniques in this study included validity testing, reliability testing, normality testing, classical assumption testing, as well as multiple regression analysis using SPSS Statistics 27 for Windows. The results of the study show that officers' morality partially affects taxpayer compliance, the quality of service partially does not affect taxpayer compliance, and both the quality of service and officers' morality simultaneously affect taxpayer compliance.

Keyword: Service Quality, Morality of Officials, Taxpayer Compliance

INTRODUCTION

In Law No. 28 of 2007, tax is defined as a compulsory contribution imposed on individuals or corporate entities to the state, coercive based on the provisions of the law, without direct compensation for the payer, and allocated for the interests of the state to achieve the maximum welfare of the people.

According to (Juliantari et al., 2021) Motor vehicle tax, or referred to as PKB, is a tax imposed because a person owns or controls a motor vehicle. Motor vehicle taxes are a major source of financial revenue for local governments in Indonesia, managed through the Samsat Office as a public service institution. However, the compliance level of motor vehicle taxpayers in fulfilling their payment obligations is often low, influenced by various internal and external factors. Based on data reported by the Directorate General of Taxes (DJP), increasing tax compliance is a challenge that needs to be addressed promptly. Moreover, currently the number of taxpayers who make payments is only around 52.9% of all active taxpayers in Indonesia, which creates a potential loss of revenue. This becomes a challenge for the government in enhancing the efficiency of the tax collection process, especially in the era of digitalized public services. This phenomenon is exacerbated by the low awareness among the public, where many vehicle owners see taxes as an extra burden rather than a social responsibility.

Table 1. Number of motor vehicles in Pasangkayu Regency in 2024

Regency/City	Number of Motor Vehivles - Passenger Cars	Number of Motor Vehivles - Bus	Number of Motor Vehivles - Trucks	Number of Motor Vehivles - Motorcycles	Number of Motor Vehivles - Total
Majene	2.919	7	1.039	41.028	44.993
Polewali Mandar	7.950	17	3.765	135.111	146.843
Mamasa	1.095	1	761	18.992	20.849
Mamuju	11.444	57	8.334	153.549	173.384
Pasangkayu	4.135	11	4.123	58.118	66.387
Mamuju Tengah	737	1	468	7.349	8.555
Sulawesi Barat	28.280	94	18.490	414.147	461.011

Source: BPS West Sulawesi Province

Based on statistical data regarding the population of motor vehicles in Pasangkayu Regency, motorcycles number 58,118 units. Therefore, the management of Samsat services and the integrity of tax officers are important factors to ensure that motorcycle taxpayers feel well-served and motivated to fulfill their tax obligations on time.

According to Yulianti (2022), taxpayer compliance is a regulation implemented to increase taxpayers' awareness of the crucial role of taxes in the continuity of the state. Taxpayer compliance is really important because Indonesia's tax system uses a Self Assessment approach, where in the process taxpayers have to be trusted to calculate, pay, and report their own obligations (Hidayat & Maulana, 2022). In other words, compliance is when taxpayers or individuals are willing to pay owed taxes or register themselves as taxpayers (Putri et al., 2022). Taxpayer compliance greatly affects tax revenue; if taxpayer compliance increases, tax revenue will also experience an increase; conversely, low taxpayer compliance will result in a decrease in tax revenue (Sitorus & Waryanto, 2023).

The quality of tax services refers to the services provided by tax officials, particularly the Directorate General of Taxes, to support the public in fulfilling their tax rights and obligations (Komang et al., 2024). The level of taxpayer compliance with their tax obligations is determined by the quality of excellent services provided by tax officials to the taxpayers. (Istiharoh et al., 2025). The quality of services provided by tax officers, such as Samsat officers, plays a crucial role in shaping taxpayer compliance behavior. Poor services, such as long queues, complicated procedures, or lack of transparency, can cause dissatisfaction and encourage tax avoidance. The level of taxpayer compliance is influenced by taxpayers' perceptions of the quality of services provided by the responsible officials. Dewi et al. (2022) stated that good service quality can provide clear information and not complicate the tax payment process. Based on the findings of Aeni & Budyastuti (2024) service quality does not have a positive and significant effect on motor vehicle taxpayer compliance. However, the findings of Sulistyowati et al. (2021) showed that service quality partially affects taxpayer compliance.

In another aspect, the morality of civil servants also plays a crucial role in the relationship between the government and society. Civil servants who have integrity, good morality, honesty, and an understanding of work ethics will be more capable of carrying out service duties professionally and accountably. Morality is a concept used by individuals to evaluate the actions of fellow humans based on positive values. Essentially, morality refers to the assessment of the goodness or badness of a person's attitudes and behavior. Individuals considered moral will receive positive evaluations from the perspective of society (Yuliana & Rosdiana, 2021). The morality of tax officials is defined as the ethical principles and moral integrity manifested through the attitudes and behaviors of officials in carrying out their functions and (Meisya & Fitra, 2026). The morality of civil servants is important because they are the direct representation of the state that interacts with society in the public service process. If civil servants set a good example through honesty, discipline, and ethical behavior, it will increase taxpayers' trust in the government. Conversely, if civil servants display dysfunctional

behavior such as abuse of authority or unprofessional service, it can reduce public trust and ultimately lower taxpayer compliance.

There have been many previous studies that have examined the influence of service quality on motor vehicle taxpayers' compliance in paying motor vehicle taxes. However, among several previous studies, there are conflicting results, which become a gap in this research. Based on previous studies conducted by Ringan (2023), Anhar (2025), Astuti et al. (2025), Parhilla et al. (2022), Nababan & Janrosl (2024), and Febriana & Kurniawanto (2025), it has been proven that service quality has a positive impact on taxpayer compliance. However, different results are found in the studies of Qhoirunnisa et al. (n.d.), Purnamayanta et al. (2026), and Wahyuni et al. (2025), which explain that service quality has a negative effect on motor vehicle taxpayer compliance.

Therefore, this study aims to find and analyze the influence of service quality and the morality of officials on the compliance of motor vehicle taxpayers, by integrating these two variables into a single analytical model. The results of this study are expected to provide more comprehensive policy implications to improve tax compliance in Indonesia.

Theory of Planned Behavior/TPB is one of the theory psychology social media developed by Icek Ajzen in 1991 for explain factors that influence creation something behavior in oneself someone. This theory is basically state that behavior individual No happen in a way spontaneous, but through a planned process that begins from formation intention to do action This intention become the most important element in formation behavior, because show how much strong determination somebody for act. Sugiyani et al., (2022), there is three factor main, namely behavioral beliefs, normative beliefs, and control beliefs, which influence somebody in do something action. Third factor the Then form intention stage, before finally continues to the behavior stag. The intention stage is phase when somebody start own desire or plan for do something action, while behavior is stage Where action the truly realized by individuals. Quality service and morality apparatus can be a determining factor behavior obedient tax, when it is mandatory tax has own awareness for fulfil obligation the tax as well as driven by quality service and morality apparatus, then must tax will form intention for pay taxes and so on realize intention the in action real.

Dewi et al. (2022) stated that good service quality can provide clear information and make the tax payment process easier. Based on the findings of Aeni & Budyastuti (2024), the quality of tax services does not have a positive and significant effect on motor vehicle taxpayer compliance. Meanwhile, the findings of Sulistyowati et al. (2021) show that service quality partially affects taxpayer compliance.

Service quality has long been recognized as a key factor in improving public satisfaction and compliance with public services. In local taxation, service quality includes aspects such as timeliness of service, clarity of information, the networking skills of officers, responsiveness, empathy, and ease in the administrative process. Service quality is any form of service provided by an individual or service provider to the maximum extent with all advantages in order to meet the needs and expectations of customers (Putri et al., 2022). Previous research has proven that there is a positive relationship between the improvement of tax officials' service quality and the increase in taxpayers' compliance levels (Juliantari et al., 2021). The results of this study emphasize that responsive services that meet the expectations of the public will encourage taxpayers to feel treated professionally, thereby being more motivated to fulfill their tax obligations on time without external coercion. Thus, the quality of service is an important variable that directly affects taxpayers' trust and motivation in carrying out their tax obligations.

According to Kotler and Keller (2016), service quality can be measured through several indicators. Tangible evidence includes physical facilities, equipment, supporting tools, as well as the appearance of personnel in providing services. Empathy refers to the personal attention and care given to customers. Reliability describes the service provider's ability to deliver promised services accurately and dependably. Responsiveness relates to the readiness of

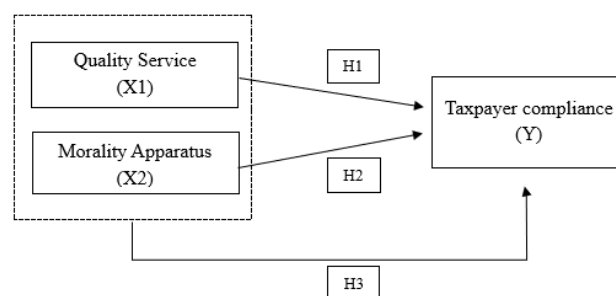
employees to assist and provide services promptly. Meanwhile, assurance reflects the knowledge, courtesy, and competence of employees, which can foster customers' trust and confidence in the quality of the services provided.

The morality of officials refers to the level of integrity, honesty, and ethics possessed by employees or officials in carrying out their duties. This concept is important in the context of public service, as high morality can build public trust. Lukito et al. (2024) define employee ethics as the moral principles that govern the behavior of officials in providing services, including avoiding corruption and nepotism. In taxation, the morality of officials includes a commitment to uphold justice and transparency. Anastasia et al. (2022) associate moral obligations with taxpayer compliance, where moral officials can influence social norms. Juliantari et al. (2021) emphasize that the moral obligations of tax officials contribute to the compliance of motor vehicle taxpayers. Therefore, the morality of officials is not only a matter of personal ethics but also the foundation for an effective taxation system.

The morality of tax officials is also an important factor in maintaining the integrity of the tax system. Officials with high morality will carry out their duties honestly, fairly, and without deviations, thereby creating a positive image and public trust in tax institutions. In Indonesia, there are still cases of moral and ethical violations by officials that negatively affect taxpayer compliance. Therefore, improving the morality of officials needs to be a main focus to support the success of tax services and taxpayer compliance. Wardana et al. (2017) proposed 5 indicators of official morality, namely: a) Moral reasoning based on rewards; b) Doing good; c) Being aware of their duties; d) Moral reasoning based on the law; e) Carrying out activities according to actual conditions.

Taxpayer compliance for motor vehicles is an important indicator in national and regional revenue, which directly impacts development and public services. The dynamic conditions in the field require continuous evaluation so that services can improve and the morality of officials is maintained, thus the goal of increasing tax compliance can be optimally achieved. According to Putri et al. (2022) Taxpayer compliance refers to the fulfillment of the obligation to pay taxes by taxpayers as a form of participation in development. This aspect is very crucial because the Indonesian taxation system implements a Self Assessment system, which fully entrusts taxpayers to calculate, pay, and report their own taxes. In this system, taxpayers have the responsibility to calculate, pay, and submit a Tax Return (SPT) accurately, completely, and within the specified time.

Framework Conceptual



Source: Research Results

Figure 1. Conceptual Framework

Hypothesis

H1: Quality Service In a way Partial Influential To Taxpayer Compliance.

H2: Morality Apparatus In a way Partial Influential To Taxpayer Compliance.

H3: Quality Service and Morality Apparatus In a way Simultan Influential To Taxpayer Compliance.

METHOD

This research was carried out in Pasangkayu Regency, West Sulawesi in November. Study This use approach quantitative for test and analyze influence quality service and morality apparatus to compliance must tax vehicle motorized. The research method used is survey with technique data collection through questionnaire, which was designed for measure variables independent (quality service and morality apparatus) and variables dependent (compliance must tax vehicle motorized). Questionnaire This use Likert scale with choice answer from 1 to 5, which makes it easy statistical data processing. Data sources used in study This is the primary data collected through questionnaire, then tested with SPSS application. Data analysis techniques in study This includes validity test, reliability test, normality test, assumption test classic, as well as analysis regression multiple with SPSS Statistics 27 Software assistance for Windows.

Population is defined as the entire set of objects or subjects that have a certain number and specific attributes, which are determined by researchers to be empirically analyzed in order to obtain scientific conclusion (Sugiyono 2018:130), Population in study This is all over must tax vehicle motorized vehicles registered at the Joint Samsat Office Pasangkayu, with amount as many as 58,118 mandatory tax. Based on Slovin's formula with level 5% error (margin of error 0.05), obtained size sample as many as 397 respondents. The number distributed questionnaires a total of 397 questionnaires and the number of returned questionnaires totaling 281 (76.25%), the height said, because questionnaire distributed direct to respondents. Number questionnaire that can processed is as many as 281 questionnaires or (76.25%), whereas questionnaire that is not can processed totaling 116 questionnaires or (23.75%). The sampling technique used is purposive sampling, where respondents chosen based on criteria certain, namely must tax vehicle motorized vehicle that has registered and have experience in the payment process tax.

According to Sugiyono (2018) sample is part from the number and characteristics of a population said. Meanwhile size sample is something step for determine size samples taken in carry out something research. In research this research uses accidental sampling method, namely determination sample based on by chance, who just a coincidence meet or visit a place researcher who are seen suitable as data source (Sugiyono 2016;124). In the research This the sample used is calculated with use formula slovin.

RESULTS AND DISCUSSION

Results

Validity Test

Table 2. Validity Test

	r table	r calculated	Description
X1.1	0,0980	0,512	Valid
X1.2	0,0980	0,532	Valid
X1.3	0,0980	0,457	Valid
X1.4	0,0980	0,544	Valid
X1.5	0,0980	0,529	Valid
X1.6	0,0980	0,519	Valid
X1.7	0,0980	0,494	Valid
X1.8	0,0980	0,516	Valid
X1.9	0,0980	0,539	Valid
X1.10	0,0980	0,499	Valid
X2.1	0,0980	0,516	Valid
X2.2	0,0980	0,608	Valid
X2.3	0,0980	0,605	Valid
X2.4	0,0980	0,556	Valid
X2.5	0,0980	0,567	Valid

X2.6	0,0980	0,563	Valid
X2.7	0,0980	0,553	Valid
X2.8	0,0980	0,556	Valid
Y.1	0,0980	0,573	Valid
Y.2	0,0980	0,650	Valid
Y.3	0,0980	0,623	Valid
Y.4	0,0980	0,642	Valid
Y.5	0,0980	0,661	Valid
Y.6	0,0980	0,552	Valid

Source: SPSS output data processed in 2025

Validity test results show that all statement items in variables X1, X2 and Y have higher calculated r value big from r table ($r_h \geq 0.0980$). With Thus, all items are declared valid and worthy used as instrument study.

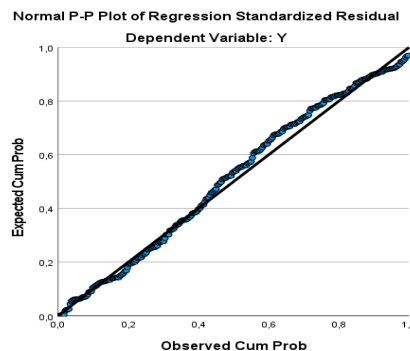
Reliability Test

Table 3. Reliability Test

Variable	Cronbach's Alpha	Description
Quality Service	0,688	Reliable
Morality Apparatus	0,696	Reliable
Taxpayer Compliance	0,674	Reliable

The reliability test results indicate that all Cronbach's Alpha values exceed the minimum threshold of 0.6, the value the show that instruments used has fulfil standard eligibility, then all grains statement in variables study has reliable or consistent.

Normality Test



Source: SPSS output data processed 2025

Figure 2. Normality Test

Based on the image above For normality test results with P-Plot Based P-Plot image above, results of normality test show that data or dot, dot, dot spread around and follow direction of the diagonal line. Therefore that, It can be formulated that the data has been distributed normally and fulfilling criteria assumptions normality.

Multicollinearity Test

Model	Collinearity Statistics	
	Tolerance	VIF
1		
	(Constant)	
	X1	,841 1,188
	X2	,841 1,188

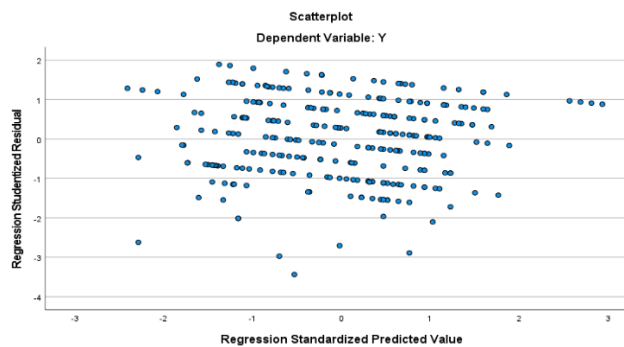
a. Dependent Vari:

Source: SPSS output data processed 2025

Figure 3. Multicollinearity Test

Based on the illustration above, the Variance Inflation Factor (VIF) value indicates that value for Variables Quality Service (X1) and Variables Morality The apparatus (X2) is 1.188. The VIF value is not enough out of 10, which indicates that No There is problem significant multicollinearity. In addition that, the Tolerance value for second variables the is 0.841. This tolerance value more big from 0.1, which is acceptable threshold For show absence multicollinearity. Multicollinearity is conditions in which variables independent each other correlated high, which can influence accuracy of the regression model. With VIF and Tolerance values that meet criteria mentioned, this data safe used in analysis regression. Therefore that, can concluded that the data No experience multicollinearity.

Heteroscedasticity Test



Source: SPSS output data processed 2025

Figure 4. Heteroscedasticity Test

Based on heteroscedasticity test results through scatterplot between Regression Standardized Predicted Value and Regression Studentized Residual values, shows the distribution of points randomly without any specific pattern detected. This is show that the regression model No contain symptom heteroscedasticity. With thus, the assumption that residual variance is homogeneous fulfilled so that the model is feasible used For analysis more carry on.

Hypothesis Testing

T-test (t-Test Hypothesis)

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	20,903	1,414		14,785	<.001
	X1	,068	,036	,121	1,900	,058
	X2	,093	,039	,152	2,395	,017

a. Dependent Variable: Y

Source: SPSS output data processed 2025

Figure 5. T-test

- Based on the analysis of image 5, the t-test results indicate that:
- a Quality Service (X1) obtained mark t_{count} of 1,900 > t_{table} as big as 0.0980 and level its significance more big from level 5% confidence level, namely 0.058 > 0.05. With thus mark This gives the meaning that Quality Service in a way partial No influential to compliance must tax. Then H1 where quality service in a way partial influential to compliance must tax rejected.
 - b Morality The apparatus (X2) is obtained mark t_{count} of 2.395 > t_{table} as big as 0.0980 and level its significance more small from level 5% confidence level, namely 0.017 < 0.05. With thus mark This gives the meaning that in a way partial morality apparatus influential

to compliance must tax. Then H2 where morality apparatus in a way partial influential to compliance must tax accepted.

F test (F Statistical Test)

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	84,988	2	42,494	7,708	<,001 ^b
	Residual	1532,528	278	5,513		
	Total	1617,516	280			

a. Dependent Variable: Y
b. Predictors: (Constant), X2, X1

Source: SPSS output data processed 2025

Figure 6. F Test

Based on image 6 is known that mark significance as large as $0.000 < 0.05$. With thus mark This gives the meaning that quality service and morality apparatus in a way simultaneous influential to compliance must tax. Then H3 where quality service and morality apparatus in a way simultaneous influential to compliance must tax accepted.

Multiple Linear Regression

Coefficients ^a								
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	20,903	1,414		14,785	<,001		
	X1	,068	,036	,121	1,900	,058	,841	1,188
	X2	,093	,039	,152	2,395	,017	,841	1,188

a. Dependent Variable: Y

Source: SPSS output data processed 2025

Figure 7. Regression multiple

Based on image 7 can be written equality multiple linear regression as following:
 $Y = \alpha + b_1X_1 + b_2X_2 + b_3X_3 + b_4X_4 + e$
 So $Y = 20.903 + 0.068 X_1 + 0.093 X_2 + e$

Discussion

a. Influence Quality Service to Taxpayer Compliance

Based on testing hypothesis First known that H1 is proposed can accepted. Research results get mark t_{count} of $1,900 > t_{table}$ as big as 0.0980 and level its significance more big from level 5% confidence level is $0.058 > 0.05$. It means, statistically, the quality of service provided by tax officials or related agencies doesn't really make a significant contribution or impact on improving taxpayer's compliance in fulfilling their tax obligations.

Then H1 where quality service in a way partial influential to compliance must tax rejected.

The results of this study show that the level of service quality experienced by taxpayers doesn't automatically become the main motivation for them to comply. Nowadays, many tax administration services have transformed into digital systems. Face-to-face meetings with tax officers are becoming less frequent, so the quality of in-person service is no longer a major factor influencing taxpayer's decisions to report or pay taxes.

Research result this in line with (Juliantari & Sudiartana, 2021) which states that quality service no influential to compliance must tax vehicle motorized. Meanwhile depart behind with study (Ramadhani et al., 2025) who stated that quality service own influence significant to compliance must tax.

b. Influence Morality Apparatus to Taxpayer Compliance

Based on testing hypothesis second known that H2 is proposed can accepted. Research results get mark t_{count} of $2.395 > t_{\text{table}}$ as big as 0.0980 and level its significance more small from level 5% confidence level is $0.017 < 0.05$. Then H2 where morality apparatus in a way partial influential to compliance must tax accepted.

Referring to the theory of planned behavior, morality high officials can strengthening morality high officials can strengthening subjective norms as well as behavioral control perceptions related to tax compliance. This is caused by apparatus taxes that have morality good, like integrity and honesty, are assessed capable creating social norms positive where compliance tax considered as obligations supported by authority. In addition, morality low level apparatus, such as practice corruption or injustice, can cause perception obstacle for must taxes, so that reduce trust they to system taxes and make compliance felt more difficult. Because of that that, the apparatus tax sued for guard morality tall use build trust society and encourage intention compliance.

c. Influence in a way Simultaneously Quality Service and Morality Apparatus Against Vehicle Taxpayers Motorized

The results obtained from data processing and testing using the F statistical test shows that mark significance of $0.000 < 0.05$. Then H3 where quality service and morality apparatus in a way simultaneous influential to compliance must tax accepted.

This means that the combination of the level of service provided and the moral integrity shown by tax officials together becomes a strong stimulus that can drive taxpayer compliance in fulfilling their tax obligations.

Even though previous partial testing (t-test) found that service quality alone did not have a significant impact, when paired with the morality of the officials, these two variables create a strong synergy. This significant simultaneous effect proves that taxpayer compliance is the result of an ecosystem. When the tax agency can provide top-notch service while maintaining the moral integrity of its officials against misconduct, the public's perception of risk and distrust disappears, being replaced by voluntary compliance.

CONCLUSION

This research is intended to analyze the effect of the quality of tax services and the morality of officials on the level of motor vehicle taxpayers' compliance. Based on the empirical findings obtained, the following conclusions can be formulated: (1) Service Quality partially does not affect Motor Vehicle Taxpayer Compliance. This means that the high or low quality of service provided does not influence the level of compliance of motor vehicle taxpayers; (2) Apparatus Morality partially affects Motor Vehicle Taxpayer Compliance. This means that the better the morality of the apparatus in providing services and carrying out their duties, the higher the level of compliance of motor vehicle taxpayers; (3) Service Quality and Apparatus Morality simultaneously affect Motor Vehicle Taxpayer Compliance.

It is recommended for future researchers to add other variables that might affect taxpayer compliance at the Samsat Office in Pasangkayu Regency. By adding these variable variations, it is hoped that the research results can provide a broader generalization. For the Samsat Office in Pasangkayu, it is hoped that they can provide services with a friendlier attitude and clearly convey information about changes in tax regulations to taxpayers.

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