DETERMINANTS OF TAXPAYER COMPLIANCE IN PAYING MOTOR VEHICLE TAXES IN JEMBER

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ABSTRACT

The purpose of this study is to examine and analyze the factors that influence taxpayer compliance in paying motor vehicle tax in Jember. The number of samples used in this study were 100 respondents with the determination of the sample using accidental sampling method. Data collection using a questionnaire. The data analysis method uses data quality test analysis (validity test, reliability test), classical assumption test (normality test, multicollinearity test, heteroscedasticity test), determination coefficient, multiple regression analysis, t test and f test. The results of this study indicate that only the tax sanction variable has a partial effect, while taxpayer awareness, moral obligation, service quality, and tax sanctions have no significant effect on taxpayer compliance. However, simultaneously it shows that the awareness of taxpayers, moral obligations, quality of service, tax sanctions, and accountability of public services together have an effect on taxpayer compliance .

Keywords: taxpayer awareness, moral obligation, service quality, tax sanctions, public service accountability, taxpayer compliance

INTRODUCTION

The increasing number of motorized vehicles from year to year has an effect on tax revenue in Indonesia. There are several factors that encourage the number of motorized vehicles to increase every year, including the high ability of the community to buy motorized vehicles, the importance of transportation which has become the primary need of today's society, and the fulfillment of the requirements to own a motorized vehicle which is very easy. Currently, the purchase of motor vehicle loans, especially motorcycles, has very easy terms and dealers who

offer installments with low interest rates are also increasing. Seeing this reality, it is expected that government revenue receipts from motor vehicle taxes can increase in line with the increase in the number of motorized vehicle purchases, because taxes are one of the important government revenues in regional development. Self-assessment system is a tax system that gives confidence to taxpayers to fulfill and carry out their own tax obligations and rights. The impact that arises from the implementation of the self-assessment system is that the taxpayer gets a heavy burden because all activities to fulfill tax obligations are carried out by the taxpayer himself (Rahayu, 2017).

According to Law Number 28 of 2009, Regional Taxes are taxes collected by local governments and used to finance regional households, both taxes collected by the Provincial Government such as Taxes on Motorized Vehicles and Vehicles on Water, Customs for Transfer of Names for Motorized Vehicles and Vehicles On Water, Motor Vehicle Fuel Tax, as well as Tax on Extraction and Utilization of Groundwater and Surface Water, as well as those collected by Regency/City Governments such as Hotel Tax, Restaurant Tax, Entertainment Tax, Advertising Tax, Street Lighting Tax, Collection Tax Class C Excavated Materials, Parking Tax, Rural and Urban Land and Building Taxes, and Fees for Acquisition of Rights on Land and Buildings (Widaninggar and Sari, 2020).

Motor vehicle tax is one of the local taxes that must be paid by taxpayers. When taxpayers are obedient and obedient to pay their taxes, it will increase the level of income and achievement of the targets that have been designed by the government. The following is data on the growth of the number of motor vehicles in the city of Jember 2015-2019.

Table 1. Target and Realization of Tax Revenue Sharing Jember Regency Motor Vehicles

Year	Target (Rp)	Realization (Rp)	%
2015	43,957,881,532.00	36,207,137,833.00	82.27
2016	40,684,690,863.00	46,275,566,526.00	133.74
2017	41,000,480,289,00	47,316,440,348.00	115.48
2018	42,185,302,109.00	50,906,095,440.00	120.67
2019	46,039,819,737.00	80,689,562,759.00	175.26

Source: Jember Police Traffic Unit

Table 1 above shows the target and realization of the motor vehicle tax from 2015 to 2019. The realization of the motor vehicle tax revenue sharing in 2015 could not reach the target. This can be seen from the low role of taxpayers in paying Motor Vehicle Tax. The more the number of motorized vehicle taxpayers, the government's revenue from taxes, especially the Motor Vehicle Tax, should also increase. Meanwhile, for 2016-2019, the realization can reach the target and is expected to continue to increase every year. To increase the realization of motor vehicle taxes from year to year, it is necessary to have taxpayer awareness of the tax function used for regional interests and to optimize tax sanctions against taxpayers. The following is data on the realization of the Jember Regency motor vehicle tax 2019.

Table 2. Number of Realized Taxpayers for Motorized Vehicles in Kaliwates-Jember on 2019

Number of vehicles	Number of Vehicles Paying Tax	Difference	%
561.021	492.018	69.003	14.02%

Source: Samsat Jember

Table 2 shows that there is still a difference between the number of registered vehicles and the number of vehicles paying motor vehicle tax. Of course, many things can affect this, one of the things that affect motor vehicle taxpayers in carrying out their obligations as good citizens is compliance in paying taxes. Basically, taxpayer compliance has a relationship with tax revenue because if taxpayer compliance increases, it will indirectly increase state revenue from the tax sector (Wardani, et al, 2017). This taxpayer compliance becomes a very important problem in tax revenue, when the taxes received by the state are not in accordance with what is realized, which will then hinder the development of the country. Another problem faced by taxpayers is that taxpayers do not know the direction of the use of the tax money paid.

Factors that can improve taxpayer compliance are the condition of the administrative system, quality of service, quality of tax law enforcement, quality of tax audits, high and low tax rates, taxpayer awareness, and taxpayer behavior (Rahayu, 2017). Taxpayer awareness is a condition where taxpayers understand and understand the meaning, function and purpose of paying taxes to the state. Awareness of taxpayers can be seen from the sincerity and desire of taxpayers to fulfill their tax obligations which is shown in the taxpayer's understanding of the tax function and the seriousness of taxpayers in paying and reporting taxes. With high taxpayer awareness, it will have an effect on increasing higher tax compliance (Rahayu, 2017).

The obligation of moral conscience is an act by which also means full freedom of action in practice without any element of compulsion. The morality of taxpayers greatly affects taxpayer compliance. In the research of Ruky, et al. (2017), it shows that moral obligation has an effect on taxpayer compliance. This shows that the existence of a moral obligation in the taxpayer will be able to increase taxpayer compliance in carrying out their tax obligations.

Quality is the overall characteristics and characteristics of a product or service regarding the ability to meet predetermined or latent needs. Service is a process of helping others in certain ways that require sensitivity and interpersonal relationships in order to create satisfaction and success (Boediono, 2003:60) . Putri and Jati (2012) research results show that service quality has a positive effect on taxpayer compliance in paying motor vehicle taxes.

Public service accountability is a new paradigm in responding to different perceptions of the service desired by the community and the service provided by the local government . Accountable services are needed because the Motor Vehicle Tax is the largest contribution to Regional Original Revenue . Mahaputri and Noviari's research (2016) shows that Public Service Accountability has a positive effect on motor vehicle taxpayer compliance. This means that if the accountability of public services is getting better, it will tend to increase the compliance of motorized vehicle taxpayers . This research will examine the variables of taxpayer awareness, moral obligation, service quality, tax sanctions, and public service accountability on taxpayer compliance in paying motor vehicle taxes in Jember.

RESEARCH METHODS

The object in this study used was the compulsory service of the motorized vehicle (CKB) registered to the office along with the 2015 jember jember period. The population used in the study is the total of 561,021 registered to the samsat kaliwates jember in 2019. Sampling in this study is an intergalactic sampling where the criteria for the responders are all registered motor vehicles registered to the samsat kaliwates jember up to 2019, but are not government owned vehicles (with red plates) and motor-vehicle taxpayers. According to these criteria, the number of samples used in this study is 100 cikb tax taxpayers.

It is a condition where tax payers understand and understand the meaning, function and purpose of tax paying to the state. With the consciousness of a higher taxpayer will influence increased tax compliance (rahayu, 2017). Factors that can provide increased tax awareness: tax socialization, quality of service, quality of individual taxpayers, tax assessor level knowledge and the economic level of taxpayers

Moral obligation is the moral that one has, but likely no one else, such as ethics, principles, guilt, voluntary and justified taxation are thus associated with the fulfilling of its obligation (artha & compass, 2016). A good moral obligation makes it more likely to be honest and obedient to the rules given that affect taxpayers' compliance in fulfilling their taxes (loyalty, etc., 2014). According to muktikasari, 2007 in (nuraini, 2018) the indicator of moral obligation is violating ethics, guilt, and principles. Moral rules focus on social norms and discuss the four elements of guilt, shame, duty and justice.

Quality is the overall characteristics and characteristics of a product or service involving the ability to meet the prescribed or latent needs. Service is a process of help to others in certain ways that requires sensitivity and interpersonal relationships to create contentment and success (boediono, 2003:60). Rukmana (2013) explains that quality service is a service that can give customers satisfaction and remain within limits to a accountable service standard and must be performed continuously.

Tax penalties are a guarantee that tax legislation (tax norms) will be obeyed. In other words, tax penalties are a preventive preventive tool to prevent taxpayers from violating the tax code (mardiasmo :2018).

Public service accountability is the new paradigm of answering the different perceptions of services desired by society and of services provided by local governments. The quality of service rendered by the service provider can also increase tax compliance in fulfilling its obligations. If accountability for public services is improved, it will tend to increase taxation on motorized vehicles (mahaputri and noviari, 2016).

Rahayu (2017) tax compliance is the compulsory adherence to the established tax provision. An obedient tax obligation is a strict tax obligation to meet the tax obligation under the regulations of the legislation. So the obedient tax obligation is the obedient tax duty that produces the tax duty according to the provision of tax legislation.

Data Analysis

Before hypothesis testing was done, it was necessary to test whether there was a classic assumption violation. Analysis done to provide assurance that the regression equation it obtained has precision in estimates, is biased and consistent. Assumption testing USES normality tests, multicolinearity tests, heterosticality tests (ghozali, 2013).

Linear regression analysis with berganda is used to measure the strength of the relationship between two or more variables, and to point the direction of independent and dependent variable relationships (sujarweni, 2015:h.144).
As for the following comparison:
$$Y = a + b_1 X_1 + b_2 X_2 + b_3 X_3 + b_4 X_4 + b_5 X_5$$
Description:
It's from tax duty to pay taxes
Motor vehicle (cia)
The d \ n constant
B: regression coefficient

X1 = taxpayers' consciousness
X2 = moral obligation
X3 = quality of service
X4 = tax penalty
X5 = public service accountability

Coefficient Determinations (r2) aim to measure how far the model's ability to shed light on variable dependencies. The value of coefficient determinations is between zero (0) and one (1). Value (small (r2) means the ability of independent variables (free) in describing enormous (ghozali, 2016).

Hypothesis testing is done to determine the effect of the independent variable on the dependent variable statistically. These tests using tests (simultaneous) simultaneous tests are used to show whether all independent or free variables put in the model have a Shared influency-together influence on ghozali dependency or ghozali (ghozali, 2013). Uji-t (partial) of the partial test is used to indicate how far an independent variable individually goes in describing the dependent variable.

RESULT ANALYSIS

Validity Test

The basis for making decisions for validity testing is by comparing the results of r arithmetic with r tables where df = n-2 with sig 5%. Based on these results obtained r table of 0.1654, so if 0.1654 < r count then the points of the questionnaire statement are declared valid. T able 3 shows the entire item statement of ENAL variables studied, seen from the *Pearson Correlation* or r count larger than r table is 0.1654.

Table 3 Questionnaire Validity Test Results

Variable	Items	R table	R count	Sig	Information
Taxpayer awareness (X1)	X1.1	0.1654	0.757	0.000	Valid
	X1.2	0.1654	0.625	0.000	Valid
	X1.3	0.1654	0.864	0.000	Valid
	X1.4	0.1654	0.719	0.000	Valid
Moral Obligations (X2)	X2.1	0.1654	0.702	0.000	Valid
	X2.2	0.1654	0.798	0.000	Valid
	X2.3	0.1654	0.714	0.000	Valid
	X2.4	0.1654	0.815	0.000	Valid
Service Quality (X3)	X3.1	0.1654	0.892	0.000	Valid
	X3.2	0.1654	0.842	0.000	Valid
	X3.3	0.1654	0.827	0.000	Valid
	X3.4	0.1654	0.882	0.000	Valid
X4 Tax Sanctions	X4.1	0.1654	0.920	0.000	Valid
	X4.2	0.1654	0.887	0.000	Valid
	X4.3	0.1654	0.796	0.000	Valid
	X4.4	0.1654	0.824	0.000	Valid

Variable	Items	R table	R count	Sig	Information
Public service	X5.1	0.1654	0.842	0.000	Valid
accountability	X5.2	0.1654	0.873	0.000	Valid
(X5)	X5.3	0.1654	0.896	0.000	Valid
	X5.4	0.1654	0.937	0.000	Valid
Taxpayer	Y1.1	0.1654	0.582	0.000	Valid
compliance (Y)	Y1.2	0.1654	0.739	0.000	Valid
	Y1.3	0.1654	0.826	0.000	Valid
	Y1.4	0.1654	0.777	0.000	Valid

Sources: Data Processed

Reliability Test

Table 4 Questionnaire Reliability Test Results

Variable	Cronbach's Alpha	Information
Taxpayer Awareness (X1)	0.742	Reliable
Moral Obligations (X2)	0.739	Reliable
Service Quality (X3)	0.882	Reliable
Tax Sanctions (X4)	0.878	Reliable
Public Service Accountability (X5)	0.908	Reliable
Taxpayer Compliance (Y)	0.711	Reliable

Sources: Data Processed

Test reliabilitas can do together against QUESTIONS points. said to be reliable when Cronbach's Alpha value > 0.60 (Sujarweni, 2015). From table 4 based on Cronbach's Alpha's > 0.60, it is declared reliable

Classical Assumption Test

Table 5. Normality Test Results

		Unstandardized Residual
N		100
Normal Parameters [a,b]	mean	,0000000
	Std. Deviation	1.81275033
Most Extreme Differences	Absolute	,120
	Positive	,066
	negative	-,120
Kolmogorov-Smirnov Z		1,201
asymp. Sig. (2-tailed)		,112
a. Test distribution is Normal.		
b. Calculated from data.		

Sources: Data Processed

Normality test using Kolmogorov-Sminrnov with criteria If significant < 0.05, then the data is said to be abnormal and if significant > 0.05 then the data is said to be normal. From

tab el 5 it can be seen that the independent and dependent variables in this study are normally distributed because they have a significance > 0.05, which is 0.112.

Table 6 Multicollinearity Test Results

Model		Collinearity Statistics	
		Tolerance	VIF
	Taxpayer Awareness	,459	2,180
	Moral Obligations	,430	2,327
1	Service quality	,296	3,378
	Tax Sanctions	,687	1,456
	Service Accountability	,343	2,918

Sources: Data Processed

Test M ultikolinearitas can be seen from the value of tolerance and the value of Variance Inflation Factor (VIF). If the Variance Inflation Factor (VIF) produced is 1-10, there will be multicollinearity. Commonly used values for multicollinearity are tolerance values < 0.10 or VIF values > 10 (Ghozali, 2013). From Table 6 it is known that from the results of multicollinearity testing, each variable has a VIF value < 10 and tolerance > 0.10, so that the five independent variables do not occur multicollinearity.
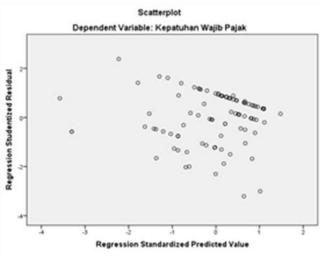

Figure 1. Heteroskedasticity Test Results

To test the symptoms of heteroscedasticity, this study uses a lot chart between the predicted value of the dependent variable (ZPRED) and the residual (SRESID). From Figure 1, from the test results, it can be seen in the s *catterplot* graph that the points spread randomly both above the number 0 and below the number 0 on the Y axis, it can be concluded that there is no heteroscedasticity.

Multiple Linear Regression

Table 7. Multiple Linear Regression Analysis Results

Independent Variable	Regression Coefficient	Sig.
Constanta	12,123	,000
Taxpayer Awareness	,170	,119
Moral Obligations	0.075	,486
Service quality	-.045	,663
Tax Sanctions	,238	.001
Service Accountability	-,077	,455

Sources: Data Processed

The results of multiple linear regression produce the following regression equation:

$$Y = 12.123 + 0.170X_1 + 0.075X_2 - 0.045X_3 + 0.238X_4 - 0.077X_5$$

From the regression equation above we can conclude as follows:

a. The constant (a) is positive, meaning that the taxpayer has fulfilled his tax obligations even though it has not been influenced by the variables of taxpayer awareness ($X1$), moral obligation ($X2$), service quality ($X3$), tax sanctions ($X4$) and public service accountability ($X5$) .

b. The variable of Taxpayer Awareness ($X1$) on Taxpayer Compliance (Y) the regression coefficient is positive, meaning that the relationship between taxpayer awareness and taxpayer compliance is unidirectional and positive, this shows that if taxpayer awareness continues to be increased, taxpayer compliance will increase (Y).

c. Moral Obligation Variable ($X2$) on Taxpayer Compliance (Y) the regression coefficient is positive, meaning that the relationship between moral obligation and taxpayer compliance is unidirectional and positive, this shows that if moral obligation is increased, the taxpayer compliance will increase (Y).

d. The service quality variable ($X3$) on taxpayer compliance (Y) has a negative regression coefficient, this indicates that service quality has an opposite relationship with taxpayer compliance. This means that the more service quality is improved, it will cause a decrease in taxpayer compliance (Y).

e. The Tax Sanctions Variable ($X4$) on Taxpayer Compliance (Y) has a positive regression coefficient, meaning that the relationship between tax sanctions and taxpayer compliance is unidirectional and positive, this shows that if tax sanctions are increased, the taxpayer compliance will increase (Y).

f. The Public Service Accountability Variable ($X5$) on Taxpayer Compliance (Y) has a negative regression coefficient, this indicates that public service accountability has the opposite relationship with taxpayer compliance. This implies that the increased accountability of public services will lead to a decrease in taxpayer compliance.

Coefficient of Determination

The coefficient of determination (R^2) aims to measure how far the model's ability to explain variations in the dependent variable. Value (R^2) little means the ability of independent variables (free) in explaining the variation is very limited dependent variable (Ghozali, 2016).

Table 8. Coefficient of Determination Results

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,484 [a]	,234	,193	1,860

Sources: Data Processed

Based on the table of determination coefficient results above, it is known that the *Adjusted R Squere* value is 0.193 or 19%. The results of this study indicate that taxpayer awareness, moral obligation, service quality, tax sanctions, and accountability of public services raised in this study have a coefficient value of 19%. While the remaining 81% is explained by other variables that are not in the regression model of this study.

Simultaneous Test (F Test)

Table 9. Simultaneous Test Results (Test f)

Sig Level	Sig Results	F table	F count	Information
0.05	0.000	2.31	5,746	Take effect

Sources: Data Processed

Based on table 9, it can be seen that the calculated F is 5.746, which means that the calculated F value is greater than the F table, which is 2.31. It can be concluded that the variables of taxpayer awareness, moral obligation, service quality, tax sanctions, and public service accountability simultaneously affect taxpayer compliance.

Partial Test (t Test)

Table 10. Partial Test Results (t Test)

Variable	Sig Level	T table	T count	Sig Results	Information
Taxpayer Awareness	0.05	1.98552	1,574	0 , 119	Not significant
Moral Obligations	0.05	1.98552	,700	0 , 486	Not significant
Service quality	0.05	1.98552	-,438	0 , 663	Not significant
Tax Sanctions	0.05	1.98552	3,520	0 , 001	Significant
Service Accountability	0.05	1.98552	-,750	0 , 455	Not significant

Sources: Data Processed

From table 10, it can be seen that each t count on the taxpayer awareness variable is 1.574, moral obligation is 0.700, service quality is -0.438, tax sanction is 0.001, and service accountability is -0.750. Based on this, it can be seen that the variables of taxpayer awareness , moral obligation, service quality, and tax sanctions partially have no effect on Y as seen from t count < t table, while the variable tax sanctions partially affect Y seen from t count > t table.

INTERPRETATION

The following is the result of interpretation in this study. Testing the effect of taxpayer awareness, moral obligation, service quality, tax sanctions, and public service accountability on motor vehicle taxpayer compliance shows that the calculated F value is 5.746 with a significant value of 0.000 <0.05 which means that the effect of taxpayer awareness, moral obligation, service quality, tax sanctions, and public service accountability simultaneously have a positive relationship and affect taxpayer compliance. The results of this study are in accordance with the research of Putri and Jati (2012) where taxpayer awareness, moral obligations, service quality, tax sanctions, can increase taxpayer compliance in paying motor vehicle taxes. This is because taxes are one of the most important government revenues in regional development.

In the analysis test results regarding the effect of taxpayer awareness on taxpayer compliance, the t-count value is 1.574, with a significance level of 0.119 where the value is > a significant level of 0.05. So it can be concluded that taxpayer awareness has a positive and insignificant effect on motor vehicle taxpayer compliance . The results of this study are in accordance with Susanti's research (2018), where the results of this study indicate that taxpayer awareness has a positive but not significant effect on motor vehicle taxpayer compliance. Taxpayers who have low awareness will tend not to carry out their tax obligations or violate applicable tax obligations.

In the analysis test results regarding moral obligation to taxpayer compliance, the t- value is 0.700 with a probability level of 0.486 where the value is > the probability level is 0.05. It can be concluded that moral obligation has a positive and insignificant effect on motor vehicle taxpayer compliance. The results of this study are supported by research by Juliantari et al (2021), where the results of this study indicate that moral obligations have no significant effect. This is caused by other factors beyond the morality of the taxpayer which has a stronger influence to encourage taxpayers to pay for their motorized vehicles such as the taxpayer's awareness or the taxpayer's economic condition. If the taxpayer's morality is low, it must be balanced with awareness of high tax responsibilities so that taxpayers will be moved to comply in paying taxes.

In the analysis test results regarding service quality to taxpayer compliance, the t- value is -0.438 with a significance level of 0.663 where the value is > the probability level of 0.05. So it can be concluded that service quality has a negative and insignificant effect on motor vehicle taxpayer compliance. The results of this study differ with research earlier by Rusmayani et al (20 17) where the results of these studies indicate that the quality of service taxes significantly influence taxpayer compliance .This is due to the tax service quality will make taxpayers have confidence, motivated, and choose tax compliance. The friendliness of tax officers and the ease of payment and tax information systems will give a good impression to every taxpayer in paying taxes, so it is hoped that this good service quality will increase public or taxpayer compliance in paying motor vehicle taxes.

In the analysis test results regarding tax sanctions on taxpayer compliance, the t- count value is 3.520 with a significance level of 0.001 where the value is < the probability level of 0.05. It can be concluded that tax sanctions have a positive and significant effect on motor vehicle taxpayer compliance. Tax sanctions are negative penalties given to taxpayers who violate regulations by paying money (Jatmiko, 2006) in Ummah (2015). Sanctions are needed so that rules or laws are not violated. Tax sanctions are a guarantee that the provisions of tax laws and regulations will be complied with or adhered to. The existence of tax sanctions can provide a

deterrent effect on taxpayers who do not carry out their tax obligations. The results of this study are in accordance with the research of Ummah (2015), Putri and Jati (2012), Susanti (2018) where the results of these studies indicate that tax sanctions have a positive and significant effect. This shows that the higher the tax sanction given, the higher the level of motor vehicle taxpayer compliance. The more taxpayers perceive that the fines will be more detrimental to them, the higher the level of compliance of motorized vehicle taxpayers will be.

In the analysis test results regarding the accountability of public services to taxpayer compliance, the t- count value is -0.750 with a significance level of 0.455 where the value is > the probability level of 0.05. It can be concluded that public service accountability has a positive and insignificant effect on motor vehicle taxpayer compliance. The results of this study are supported by the research of Mahaputri and Noviari (2016), where the results of the study show that public service accountability has a positive effect on motor vehicle taxpayer compliance. This means that if the accountability of public services is getting better, transparent and open, it will tend to increase the compliance of motorized vehicle taxpayers. However, even though the results of the study show insignificant results, public service accountability must be maintained so that it can increase the level of taxpayer compliance.

CONCLUSION

From the various discussions that have been carried out previously, the following conclusions can be drawn that taxpayer awareness, moral obligation, service quality, tax sanctions and accountability of public services together/simultaneously affect the compliance of motorized vehicle taxpayers registered at the Jember Samsat Joint Office. Taxpayer awareness, moral obligation, and public service accountability have positive and insignificant effect on taxpayer compliance. Meanwhile, service quality has a negative and insignificant effect on taxpayer compliance, tax sanctions have a positive and significant effect on compliance with motorized vehicle taxpayers registered at the Jember Samsat Joint Office.

IMPLICATION

Based on the results of the analysis and conclusions above, the implication of the results of this study is that tax sanctions are given to provide a deterrent effect on motorized vehicle taxpayers who violate their tax obligations. With the existence of tax sanctions, it can increase taxpayer awareness so that they continue to carry out their tax obligations. Tax itself is one of the important local government revenues in regional development . s ehingga higher tax penalties given, the higher the level of tax compliance in paying taxes. Other independent variables such as taxpayer awareness, moral obligation, service quality, and accountability of public services have no significant effect on taxpayer compliance, so the strategy carried out by the tax government is enough to provide socialization of the importance of paying taxes and increasing the ease of carrying out activities in taxation. But still improve the quality of service and accountability of public services in order to improve taxpayer compliance in paying motor vehicle taxes in Jember.

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