Syaprianto 4: Evaluation of Motor Vehicle Tax Payments through the Electronic One-Stop Administration System (E-Samsat) at the UPT Revenue Management Kubang, Kampar Regency

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Syaprianto, Ester Melyana Sirait

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Syaprianto[1], Ester Melyana Sirait[2]

Universitas Islam Riau, Kota Pekanbaru, Indonesia

syaprianto@soc.uir.ac.id[1]
estermulyanasirait@student.uir.ac.id[2]

Abstrak

Pada Era globalisasi saat ini pemerintah dituntut harus cepat berbenah diri dalam rangka meningkatkan meningkatkatkan kepuasan publik terhadap pelayanan yang diberikan. Salah satu upaya meningkatkan kepuasan publik dalam melakukan pembayaran pajak kendaraan bermotor adalah dengan menerapkan elektoronik system administrasi manunggal satu atap atau disingkat menjadi (e-samsat). Penelitian ini bertujuan untuk mengevaluasi pelaksanaan pembayaran pajak kendaraan bermotor melalui elektronik system administrasi manunggal satu atap (e-samsat) di UPT Pengelolaan Pendapatan Kubang Kabupaten Kampar. Metode penelitian yang peneliti gunakan dalam peneitian ini adalah metode kualitatif yang berfokus pada menganalisis kondisi empiris, sedangkan Teknik pengumpulan data yang peneliti gunakan dalam penelitian ini adalah wawancara dan dokumentasi. Dalam penelitian ini peneliti menggunakan teori evaluasi menurut William N. Dunn (2003) dengan indikator efektifitas, efesiensi, kecukupan, pemerataan, responsivitas dan ketepatan. Kesimpulan dari penelitian ini adalah pelaksanaan pembayaran secara online atau *e-samsat* masih belum optimal karena masih banyak wajib pajak yang kurang mengetahui pembayaran secara online atau menggunalan e-samsat. Faktor Penghambat adalah pengetahuan minim pegawai terhadapt e-samsat, kurangnya sosialisasi, dan sarana dan prasarana yang kurang memadai.

Kata kunci: Evaluasi, Pembayaran Pajak

Abstract

In the current era of globalization, the government must quickly improve itself to increase public satisfaction with the services provided. One of the efforts to increase public satisfaction in making motor vehicle tax payments is by implementing the electronic one-stop single administration system abbreviated as (e-samsat). This study aims to evaluate the implementation of motor vehicle tax payments through the electronic one-stop single administration system (e-samsat) at the UPT Revenue Management Kubang, Kampar Regency. The research method used in this research is qualitative, focusing on analyzing empirical conditions. In contrast, the data collection techniques used in this study are interviews and documentation. In this study, researchers used evaluation theory, according to William N. Dunn (2003), with effectiveness, efficiency, adequacy, equity, responsiveness, and accuracy indicators. This research concludes that implementing online payments or e-samsara is still not optimal because many taxpayers still need to learn about online payments or use e-samsara. The inhibiting factors are the minimal knowledge of employees about e-samsat, the need for socialization, and inadequate facilities and infrastructure.

Keywords: Evaluation, Tax Payment

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INTRODUCTION

Taxes are an essential source of income for the state that comes from the people (Rysaka, Saleh, and Rengu 1983) to create independence in increasing economic development and growth (Ramdhani et al. 2022). The government makes taxes a source of state funding to finance all state expenditures, including development (Pulungan 2022). Motor vehicle tax is one of the leading sectors contributing to increasing local revenue (PAD). So, local tax management is an important activity to be reviewed conceptually and practically. Motor vehicle tax has a vital role in the implementation of development.

A one-stop administration system, abbreviated as samsat or, in English, a one-stop administration services office, is an administrative system that facilitates and accelerates public interest services organized in one building.

Samsat is a series of activities in the implementation of registration and identification of motorized vehicles (Ranmor), payment of motor vehicle taxes (PKB), motor vehicle name transfer fees (BBNKB), and payment of compulsory contributions to road traffic and transportation accident funds (SWDKLLA) in an integrated and coordinated manner in the Samsat joint office. The purpose of establishing the Samsat joint office is to provide motor vehicle registration and identification services and PKB, BBNKB, and SWDKLLA payments quickly, transparently, accountably, and informatively.

One provincial Samsat implementing office is the Revenue Management Unit, and mobile Samsat, including the Kubang Raya Revenue Management Unit. UPT Samsat Kubang is a place to pay both motor vehicle tax (PKB) and motor vehicle title transfer tax (BBNKB).

Motor vehicle tax (PKB) is a tax levied on the ownership and control of motorized vehicles, where the subject of motor vehicle tax (PKB) is an individual or entity that owns or controls a motorized vehicle. Motorized vehicles referred to here are motorized or motorized vehicles, both two-wheeled and four-wheeled.

The current era of globalization requires the government to quickly improve its information systems to support and increase public satisfaction with the services provided.(Lannai and Junaid 2022). Government services to the public should be simplified by using information technology-based applications to eliminate the government management system known as a hierarchical system of authority and sectoral command (Siregar, Marzuki, and Affan 2021). So, to provide ease of service in paying Motor Vehicle Tax (PKB), the Kubang Revenue Management Unit has made changes or innovations that are deemed necessary. Previously, vehicle tax payment services were still manual and had to queue long. This results in the length of the motor vehicle tax payment process. Along with the development of technology, the Motor Vehicle Tax (PKB) payment system applies computerization using Samsat applications that can be installed on personal smartphones, one of which is online motor vehicle tax payments, often called e-samsat.

Online payment, often called e-samsat, is a payment made by a non-cash or transfer system using a mobile bank or ATM. Online payment or e-Samsat is significant for Indonesian citizens who are obedient in paying taxes. This relates to citizens' compliance in carrying out their obligations as citizens. The purpose of the establishment of e-Samsat is to make it easier for every community or taxpayer to pay taxes, avoid late tax payment penalties, increase individual independence in tax payments, increase activeness in using increasingly intelligent technology, and facilitate cooperation between the government and the community.

Presidential Regulation No. 05 of 2015 concerning the implementation of the Single Roof Vehicle Administration System in Article 22 concerning improving the quality of service of the Samsat joint office can be done by forming an auxiliary unit:

a. Samsat Assistant;
b. Samsat outlets/corners/payment points/outlets;
c. Samsat drive thru; d. Mobile Samsat;
d. Samsat delivery order/door to door;
e. E-Samsat; and
f. Development of other Samsat by technological advances and community expectations.

In connection with the 2015 presidential regulation, the government has established e-samsat to improve public services. However, new e-samsat actions have been implemented at the Kubang Revenue UPT office since 2018.

The current implementation of e-samsat has been running for approximately three years, and it should have been implemented after the Presidential Regulation was enacted in 2015. However, UPT Kubang Raya has only implemented/implemented e-samsat since 2018. In the implementation of e-samsara, tax revenue through e-samsara is far compared to manual system payments; also, the implementation of e-samsara requires facilities and infrastructure to support the effectiveness and efficiency of e-sam implementation. The facilities and infrastructure could be better networks, inadequate loudspeakers and only one, inadequate public

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waiting areas, and others. However, the reality is that the advice and infrastructure at UPT Kubang Raya still need to be more robust.

From the description above, several phenomena related to the implementation of the electronic one-stop administration system (e-samsat) were found, as follows:
1. There needs to be more public knowledge about paying motor vehicle tax (PKB) through e-samsat; the impact is that people prefer manual rather than e-samsat.
2. Inadequate facilities and infrastructure cause many people to need clarification about the payment process through the electronic one-roof single administration system (e-samsara).

The objectives of this study are:
1. To find out the implementation of the electronic evaluation of the one-stop single system (e-samsat) in the payment of motor vehicle taxes at the Kubang Revenue Management UPT office, Kampar district.
2. To find out the factors that hinder the implementation of the electronic evaluation of the one-stop single administration system (e-samsat) in the payment of motor vehicle taxes at the Kubang revenue management unit office, Kampar district.

METHODS

In this study, researchers used qualitative methods. Qualitative research aims to understand the context conditions through a detailed and in-depth explanation of the conditions in a natural environment (natural setting). Researchers conducted in-depth interviews with research subjects because this study wanted to obtain the objective reality. Therefore, the researcher had to get data directly from the research subject, which aims to obtain correct and accountable data. The data is processed and analyzed descriptively per the problem material by trying to make an in-depth understanding and interpretation that can be accounted for.

RESULTS AND DISCUSSION

This research focuses on Evaluating Motor Vehicle Tax Payments through the electronic one-stop single administration system abbreviated as (e-samsat)**.** at the UPT Revenue Management Kubang, Kampar Regency.According to Situmorang, policy evaluation is carried out to find the causes of policy failure and whether the policy has the intended impact.(Iman Amanda Permatasari 2020)

According to Anderson, policy evaluation involves estimating or assessing policies that include the substance, implementation, and impact of implementing these policies. Policy evaluation is a matter of fact in the form of measurement and assessment of both the policy implementation stage and the outcome or impact of the operation of a particular policy or program to determine steps that can be taken in the future. (Syaprianto 2018).

Meanwhile, evaluation, according to Daniel L Stufflebeam, can also be said to be a structured assessment process with predetermined standard procedures to review a plan or policy that policymakers have implemented. Then, through evaluation, it will produce outcomes of activities and policies that the government can use to intervene in policies to be implemented.

Evaluation is an attempt to document and assess what happened and why; the most straightforward evaluation is to collect information about the situation before and after implementing a program/plan.(Masambe, Tulusan, and Plangiten 2021). By conducting an evaluation, we can assess whether a policy/program benefits the intended community. Normatively, the evaluation function is needed as a form of public accountability, especially in the eyes of a society that is increasingly critical of government performance. (Mustari 2015).
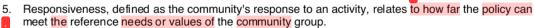
The indicators used in this study are indicators described by William Dunn, which are divided into six indicators (Dunn, 2014: 324), namely:
1. Effectiveness means the success of the goals that have been set. Effectiveness is also consistently associated with the relationship between expected and actual results.
2. Efficiency, the amount of effort made to achieve a certain level of effectiveness, is generally measured in terms of cost.
3. Adequacy is measured by how far the level of effectiveness can meet the needs of value or opportunity in a problem.
4. Equity is assessed by the justice provided or obtained from public policy. The implementation of public policies must have a fair nature in all sectors and layers of society, which can feel the results of the policy, both directly and indirectly.

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5. Responsiveness, defined as the community's response to an activity, relates to how far the policy can meet the reference needs or values of the community group.
6. Accuracy refers to the value or price of the program objectives and the assumptions underlying these objectives. This indicator is linked to substantive rationality because it concerns the objectives, not the means or instruments used to achieve them.(Ulfah and Al-Hamdi 2020)

1. Effectiveness

According to Mardiasmo (2017: 134), effectiveness is a measure of the success or failure of an organization to achieve its goals. If an organization achieves its goals, it has run effectively. Effectiveness can also be interpreted as the results to be achieved, where the policy must achieve the desired standard by the agreement to achieve the objectives of forming the policy.

From the research conducted at the Kubang Revenue Management Unit related to this indicator, it is still not optimal because the purpose of the electronic one-stop single administration system (e-samsat) itself still needs to be considered. For example, Kubang Revenue Management UPT employees must provide detailed, accurate, and transparent information to the public regarding payments using the electronic one-stop single administration system (e-samsat). So, people are blind to online payments and prefer to pay manually. In addition, the lack of socialization carried out by the Kubang Revenue Management UPT resulted in the goals and objectives of establishing and designing online payments or e-samsat needing to be fully achieved.

2. Efficiency

Efficiency is usually measured by calculating the resources to achieve the highest effectiveness. According to Dunn (2003: 430), Policies that achieve the highest effectiveness at the most minor cost are called efficient. Effectiveness is a synonym for economic rationality; economic rationality is the relationship between effectiveness and effort, generally measured in monetary costs. Efficiency is also defined as the effort made to produce good effectiveness. A good policy achieves the highest effectiveness with the least cost, effort, and time.

Implementing online payments or an electronic one-stop single administration system (e-samsat) is expected to positively impact the community, especially for people who work as entrepreneurs and full-time. In terms of time, the electronic one-stop single administration system (e-samsat) accelerates the implementation of motor vehicle tax payments; in terms of speed, the electronic one-stop single administration system (e-samsat) provides good service, and in terms of cost, the electronic one-stop single administration system (e-samsat) also provides financing that is transparent and can be seen directly. However, in the field, many people are constrained by networks in making payments through the electronic one-stop administration system (e-samsat); many people still need help understanding payments through the electronic one-stop administration system (e-samsat). So, many people prefer to make payments manually. For this program to succeed, the government must be more intense in conducting socialization related to payments through the electronic one-stop single administration system (e-samsat) or online payments.

3. Adequacy

Adequacy in public policy is a goal that has been achieved and can be felt to be sufficient in various ways. Adequacy in public policy can also be achieved and is felt sufficient in various ways. Adequacy can be interpreted as public policy that extends even to a remote area. Adequacy also relates to how well the level of effectiveness satisfies growing needs, values, and opportunities.

This study found that payment using e-samsat provides convenience to the public because only using a personal cellphone connected to an online money transfer application (m-banking) can make motor vehicle tax payments anywhere. Suppose the community is traveling and forgets to pay taxes. In that case, the community can pay taxes through the electronic one-stop single administration system (e-samsat) first and, for authorization, can set the time for 14 days of working hours. However, in making tax payments online or through the electronic one-stop single administration system (e-samsat), many people need help understanding how to operationalize the application, so many people still use the application.

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4. Equity

Equalization in public policy can be interpreted as justice given and obtained by public policy targets. The criteria of equality or equity are closely related to legal and social rationality and point to the distribution of consequences and efforts between different groups in society. Equity-oriented policies are policies whose consequences or efforts are fairly distributed. A program may be effective, efficient, and sufficient if the benefit costs are evenly distributed. This means that society provides equal justice.

In this study, the distribution of tax payment policies using an online system or electronic one-stop single administration system (e-samsat) at the Kubang Revenue Management Unit has been quite good in its implementation. All people who want to pay taxes can make payments online; the most important thing is that people have a personal cellphone, ATM, and other requirements. This shows that the electronic policy of the one-roof single administration system (e-samsat) certainly provides convenience for the community because it can be used by every community that owns a motorized vehicle without exception. However, because this policy has just been implemented, some obstacles remain, such as employees who are considered less detailed in explaining the online payment system or electronic one- stop single administration system (e-samsat).

5. Responsiveness

Responsiveness in public policy is defined as a response to an existing activity or policy . Responsiveness is related to the response or reciprocity of the community regarding the policies made. Responsiveness criteria are essential because the analysis can satisfy all other criteria. Effectiveness, efficiency, adequacy, and equity are all still said to fail when they do not respond to the actual needs of responsiveness. Responsiveness also determines whether the public policy is successful or not.

The community considers it unfavorable to online tax payments or through the electronic one-stop single administration system (e-samsat) because it makes the community work twice, meaning that electronic payment of the one-stop single administration system (e-samsat) makes the community complicated/difficult in its payments, starting in terms of payment to the finishing stage of printing STNK (vehicle number certificate), this is due to the ignorance of the community in operating it. In addition, the community considers that the responsiveness of employees when people ask questions related to e- samsat payments still needs to be higher. So, participation still needs to improve in making tax payments through online or electronic one-stop single administration systems (e-samsat).

6. Appropriateness

It is a criterion that shows whether the desired goals or results are valuable and useful (Duri and Rahmah 2020).Accuracy in this indicator refers to the value, benefits, or price of public policies that have been implemented. The criteria used to select several alternatives to be recommended by assessing whether the results of the recommended alternatives are feasible choices. This accuracy relates to the benefits and risks of the program or public policy made.

The implementation of motor vehicle tax payments through the electronic one-stop single administration system (e-samsat) aims to provide convenience of services to taxpayers and motor vehicle owners and fulfill the demands and mandates of the constitution to be able to provide services that are more responsive, oriented to community aspirations and customer satisfaction, the Riau Province Samsat Joint Office (One Roof Single Administration System) made a breakthrough innovation e-Samsat Riau.

Based on the study's results, tax payments through the electronic one-stop single administration system (e-samsat) can provide convenience to people who want to pay taxes so that they do not need to spend much time making payments. However, not all people can use the electronic application of the one- stop single administration system (e-samsat) or make payments online due to public ignorance of how to operate the application—coupled with poor network quality. So, people prefer to do it manually.

Factors that influence the implementation of the evaluation of motorized vehicle tax payments through the One Roof Single Administration System (E-samsat) at the UPT Pengelolan Revenue Kubang Kampar Regency, as follows:
1. There is a lack of socialization carried out by the Kubang Revenue Management UPT, so taxpayers' knowledge of paying taxes using e-samsara is minimal.
2. Lack of taxpayer response in supporting e-samsat payments.
3. Lack of participation of UPT Revenue Management Kubang employees and motor vehicle taxpayers in providing information regarding the implementation of e-samsat.

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CONCLUSIONS AND SUGGESTIONS

CONCLUSION

The study results show that online tax payments often called the electronic one-roof single administration system (e-samsat), do not run optimally because taxpayers still need to learn about e-samsat thoroughly. Even though tax payments through this application can make it easier for taxpayers to pay and avoid late tax payment penalties. However, there are still taxpayers who do not know and cannot use the application. There are several obstacles to why payment through the electronic one-stop single administration system (e-samsat) has not been maximally implemented; this is due to the lack of socialization from the Kubang Revenue Management UPT and the lack of support and response of taxpayers, lack of facilities and infrastructure. Besides that, there is also a need for more participation of Kubang Revenue Management Unit employees and motorized vehicle taxpayers in providing information regarding implementing the electronic one-roof single administration system (e-samsat).

SUGGESTIONS

The suggestions that can be put forward by the author in connection with the results of this study are:
1. It is hoped that the Kubang Revenue Management Unit will provide e-samsat socialization to the community by using and utilizing the existing technology and opportunities.
2. It is hoped that the Head and Employees of UPT Management Kubang have a program and target to help taxpayers use e-samsat.
3. The next stage expects UPT Revenue Management Kubang employees and taxpayers to play an active role in providing information about the implementation of e-samsat to assist researchers in completing scientific work.

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