
Analysis of E-Samsat Implementation in Increasing Motor Vehicle Tax Revenue at UPTD PPD
Samsat Maid Talaud

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ABSTRACT

Taxes are mandatory contributions paid by individuals or entities to the state, which are used to finance various development programs and public services. This study aims to analyze whether the application of e-samsat superior services has been effective in increasing motor vehicle tax revenue at UPTD PPD Samsat Maid Talaud. By utilizing information technology, e-samsat is expected to make it easier for taxpayers to make tax payments online, thereby increasing public tax compliance. The method used in this research is descriptive analysis, which includes data collection through interviews, documentation, and observation. The results showed that the implementation of e-samsat superior services has had a positive impact on increasing motor vehicle tax revenue, although there are still challenges in socialization and public understanding of this system. This research is expected to contribute to the development of science in the field of taxation and provide practical input for UPTD PPD Samsat Maid Talaud in improving the effectiveness of the tax collection system.

Keywords: e-samsat, vehicle, tax, revenue, compliance

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1. Introduction

A country has a common goal to achieve. National goals also emerged along with the formation of the Unitary State of the Republic of Indonesia. In the Preamble of the 1945 Constitution of the Republic of Indonesia, the fourth paragraph states that “then to form an Indonesian State Government that protects the entire Indonesian nation and all Indonesian blood spills, to promote general welfare, educate the nation's life, and participate in carrying out world order based on independence, lasting peace and social justice.” With the advancement of a country's economy, prosperity can be achieved. A stable and growing economy results in an increase in the welfare of the people. Taxes are contributions to the treasury of individuals who are directly required by law to provide a portion of their assets. Taxpayers pay general levies, one of which is local tax. Local taxes are mandatory for legally bound regions without direct inequality and are used in larger amounts for regional needs.

In local taxes there are targets that must be achieved by the government to increase local tax revenue. However, the lack of public awareness in carrying out the obligation to pay taxes has

an impact on the Indonesian Government which is spread in all corners, causing a decrease in the number of regional tax revenues, more specifically motor vehicle tax revenues in the Talaud Islands Regency.

Table.1 Motor Vehicle Tax Revenue in Talaud

Year	Total Motor Vehicle Tax Revenue (2020-2023)
2020	3.415.130.762
2021	3.424.271.348
2022	3.491.264.924
2023	3.512.612.731

Source. Processed Data (2024)

In the payment of Motor Vehicle Tax there are two alternative ways to make payments, namely by direct payment through the Samsat Office or indirect payment through Bank SolutGo. However, in recent years there are still many people living in the Talaud Islands Regency who are not obedient and obedient in making motor vehicle tax payments due to a lack of public awareness as motor vehicle taxpayers where motor vehicle owners prefer to make vehicle tax payments directly at the Samsat Office even though e-samsat superior services are available that can be accessed anywhere through bank sulutGo.

For this reason, in this study the author wants to examine whether the application of e-samsat superior services has been effective on motorized vehicle tax revenue at UPTD PPD Samsat Maid Talaud.

2. Literature Review

2.1. Accounting

Bahri (2020: 1), states that accounting is the identification, recording, classification, summarization, and reporting of transactions in such a way and systematic contents based on generally recognized standards so that interested parties can find out the entity's financial position and operating results at any time needed and decisions can be made and the selection of various alternative actions in the economic field. Purnairawan (2021: 1), defines accounting as a process of recording, classifying, categorizing financial transactions carried out systematically and chronologically presented in the form of financial reports that are useful for parties who need these financial reports in making decisions.

2.2. Taxation

According to Law No. 7 of 2021 concerning Harmonization of Tax Regulations, Taxes are mandatory contributions owed by individuals or entities to the State, without direct reward, for the welfare of the people. Taxation is a mandatory contribution from the community to the state government, and of course it is used to finance the interests and even the activities of the state government, which is collected according to law and is mandatory without direct achievement.

a. Elements of Tax

The elements of tax according to Mardiasmo, (2019: 3) are:

1. Contributions from the people to the State
2. Based on the Law
3. Without reciprocal service or contract
4. Used to finance the State household, namely expenditures that benefit the wider community.

b. Tax Function

The function of tax payment according to Mardiasmo (2019: 4) states that:

1. Budget function (Budgetair) Taxes function as a source of financing used by the state to finance its expenses.
2. Regulating Function (Regulerend)
Taxes act as a tool to regulate or implement government policies in the social and economic fields.
3. Stability Function
With taxes, the government has the means to implement price stability measures to curb inflation. This can be done, among others, by regulating the circulation of money in society, collecting taxes and using effective and efficient taxes.

c. Tax Collection System

Mardiasmo (2019: 11) states that in collecting taxes there are three known collection systems, namely:

1. Official Assessment System, is a collection system that authorizes the government (tax authorities) to determine the amount of tax owed by taxpayers.
2. Self Assessment System Is a tax collection system that gives authority and responsibility to taxpayers to decide for themselves the amount of tax to be paid.
3. With Holding System is a tax collection system that authorizes third parties to withhold or collect taxes owed to taxpayers.

2.3. Local Taxes

The legal basis for local taxes and levies is Law No. 1 of 2022 concerning financial relations between the Central Government and Local Governments.

Based on the definitions and terms related to local taxes Mardiasmo (2019: 16-17), among others:

1. Autonomous Region, hereinafter referred to as region, is a legal community unit that has territorial boundaries authorized to regulate and manage government affairs and the interests of the local community according to its own initiative based on community aspirations within the system of the Unitary State of the Republic of Indonesia.
2. Regional Tax, hereinafter referred to as tax, is a mandatory contribution to the region owed by individuals or entities that are compelling based on the law with no direct reward and used for regional purposes for the greatest prosperity of the people.
3. Entity, is a group of people and/or capital that constitutes a unit, both those doing business and those not doing business which includes limited liability companies, limited liability companies, other companies, State-Owned Enterprises (BUMN), or Regional-Owned Enterprises (BUMD) by name and in any form firms, partnerships, cooperatives, pension funds, partnerships, associations, foundations. mass organizations, socio-political organizations, or other organizations, institutions and other forms of entities including collective investment contracts and permanent establishments.
4. Tax Subjects, are individuals or entities, including taxpayers, tax deductors, and tax collectors, who have taxation rights and obligations in accordance with the provisions of local taxation laws and regulations.

2.4. Motor Vehicle Tax

Motor Vehicle Tax (PKB) as referred to in Article 1 Paragraph 28 of Law of the Republic of Indonesia Number 1 of 2022 is a tax imposed on the ownership and / or control of motorized vehicles. Now the motor vehicle tax can be paid through the application. The motorized vehicles referred to are two-wheeled vehicles and their trailers that are used on all types of road surfaces and are driven by technical equipment in the form of cars, motorbikes or other vehicles with two or more wheels.



a. Subject of Motor Vehicle Tax

Article 8 Paragraph 1 of Law Number 1 Year 2022 stipulates that the subject of Motor Vehicle Tax is an individual or entity that owns and/or operates a motor vehicle. Tax year and tax date:

1. The tax period or tax year for motor vehicle tax is 12 (twelve) consecutive months since the motor vehicle is registered.
2. The last tax payment before 12 (twelve) months, the amount of tax payable is calculated according to the number of months running. While the part of the month that exceeds 15 days is calculated for a full month.
3. The tax due date is at the time of delivery of the motor vehicle or at the time the Regional Tax Notification Letter (SKPD) is issued.

b. Object of Motor Vehicle Tax

Based on Article 7 of Law No. 1 Year 2022, the object of Motor Vehicle Tax is the ownership and/or control of motorized vehicles. Included in the definition of motor vehicles are wheeled motor vehicles and their trailers, which cross all types of roads and motor vehicles on water with a total mass of GT 5 (five gross tons) up to GT 7 (seven tons). tonnage. Excluded from the object of motor vehicle tax are: 1. Railroad Train 2. Motor vehicles specifically used for the benefit of national defense and security. 3. Motor vehicles owned and/or controlled by foreign embassies, consulates and representatives with the principle of reciprocity and international organizations authorized by the government for tax exemption. 4. Other financial entities covered by local regulations.

2.5. E-Samsat

Based on Presidential Regulation of the Republic of Indonesia Number 5 of 2015 concerning the Implementation of the One-Stop Single Administration System for Motor Vehicles, the One-Stop Administration System, hereinafter abbreviated as SAMSAT, is a series of activities that are active in the implementation of mandatory registration and identification of motor vehicles, paying PKB, BBN-KB, and paying contributions to traffic accidents and road transportation in an integrated and coordinated manner at the SAMSAT joint office.

3. Research Methods

3.1. Type of research

The type of research used is descriptive qualitative research. Namely presenting data that can describe the application of superior e-samsat motor vehicle tax services at UPTD PPD Samsat Maid Talaud.

3.2. Type of Data

The type of data in this study is qualitative data, where the acquisition of data is obtained from direct observation of several informants orally or in writing and analysis is made on the acquisition of the data and then conclusions are drawn from the results of the study.

3.3. Data Source

Data sources are the most important part, because data sources contain a variety of things that can be information in research. The data used in the research is in the form of primary data obtained from the object of research at UPTD PPD Samsat Maid Talaud.

3.4. Data Collection

Method In obtaining data relevant to the subject matter regarding the analysis of whether the application of e-samsat superior services has been effective in increasing Motor Vehicle Tax revenue at UPTD PPD Samsat Maid Talaud, an objective data collection method will be used so

that the discussion is close to the actual situation. The data collection methods that will be used are as follows

a. Interview

Interview is a data collection technique that uses verbal questions to agency leaders or UPTD PPD Samsat Maid Talaud employees to collect information about the object of research. This research will interact directly with informants. During the interview, the researcher will prepare supporting tools in the form of a list of questions and a recording device. **b.**

Documentation

Documentation is an indirect data collection technique, but through documents. The documents used can be books and reports related to the data needed for analysis and support the research process.

3.5. Data Analysis

Process The analysis process used in this research is;

1. Submitting an application to conduct research at UPTD PPD Samsat Maid Talaud.2
2. Collecting data through interviews with UPTD PPD Samsat Maid Talaud.
3. Taking documentation on taxpayers who are registering and paying motor vehicle taxes at the UPTD PPD Samsat Maid Talaud.
4. Analyzing existing data using descriptive analysis using several methods, one of which is the effectiveness level method. The formula used is as follows: Determining the level of effectiveness of the realization of motor vehicle tax revenue

$$\text{Effectiveness} = \frac{\text{PKB Revenue Realization}}{\text{PKB Revenue Target}} \times 100\%$$

5. Formulate the results of the research that has been made by analyzing the motor vehicle tax.
6. Draw conclusions on the results of the data analysis that has been obtained, whether it is in accordance with Presidential Regulation Number 5 Year 2015.

4. Results and Discussion

4.1. Research Results

4.1.1. Tax Objects of e-SAMSAT Featured Service Users

UPTD PPD Samsat Maid Talaud classifies motorized vehicles into two main categories: two-wheeled vehicles and four-wheeled vehicles. The diversity of motor vehicle choices on the market has increased people's interest in owning a new vehicle, resulting in many individuals owning more than one vehicle. This phenomenon contributes to the consistent increase in the number of motorized vehicles each year. To provide a clearer picture, the following data is presented regarding the number of motor vehicle tax objects in Talaud Regency.

Table 4.1 Motor Vehicle Tax Objects in Talaud Regency

Year	PKB Object Wheel 2 (Two)	PKB Objects Wheel 4 (Four)	Total Tax Objects
2020	8.296	736	9.032
2021	8.910	846	9.756
2022	9.054	865	9.919
2023	9.456	1093	10.549

Source: UPTD PPD Samsat Maid Talaud (2024).



From 2020 to 2023, the UPTD PPD Samsat Maid of Talaud Regency has developed a variety of innovative services to improve its service quality. These excellent services include mobile cars, Payment Points, Drive Thru, and e-SAMSAT. Among these services, e-SAMSAT can be seen as a solution that provides significant convenience for the people of Talaud Regency in carrying out their Motor Vehicle Tax payment obligations. The e-SAMSAT system is designed to simplify the tax payment process, making it more efficient and accessible to taxpayers in the region.

Table 4.1 Tax Objects of SAMSAT Featured Service Users in Talaud Regency.

Year	Featured Services of UPTD PPD Samsat Maid Talaud
	e-SAMSAT
2020	57
2021	71
2022	80
2023	491

Source: UPTD PPD Samsat Maid Talaud (2024).

4.1.2 Use of e-SAMSAT Featured Services on Motor Vehicle Tax (PKB) Payments at UPTD PPD Samsat Maid Talaud Regency.

a. Terms of Use of e-SAMSAT Featured Services

Prior to the introduction of e-SAMSAT services, UPTD PPD Samsat Maid Talaud Regency had ensured a series of requirements for people who wanted to make Motor Vehicle Tax payments. These requirements vary depending on the status of the taxpayer:

1. Taxpayer Identification:
 - a) For individuals: KTP or KTA (specifically for members of the TNI and POLRI) is required.
 - b) For legal entities: Must submit photocopy of deed of establishment, domicile certificate, and power of attorney with stamp duty.
 - c) For government entities: Must attach a stamped power of attorney or letter of assignment signed by the head and affixed with the agency stamp.
2. Additional Documents:
 - a) Fill out the Motor Vehicle Data Collection and Registration Letter (SPPKB) form.
 - b) Provide the original Vehicle Number Certificate (STNK).
 - c) Attach proof of tax payment for the previous year.
 - d) Provide a registration folder.

To use e-SAMSAT services in Talaud Regency, taxpayers must meet the following criteria and requirements:

1. Data Conformity: Taxpayer vehicle ownership data must match the information recorded on the Samsat Server, customer data at the bank must match the data at Samsat, especially the Population Identification Number (NIK) on the KTP.
2. Vehicle Documents: Taxpayers must have the original Vehicle Registration Certificate (STNK), the Motor Vehicle Owner Book (BPKB) must be available.

3. Vehicle Status: The vehicle must not be in police block status, no blocking of ownership data related to the sale-purchase process.
4. Banking Facilities: Taxpayers must have a bank account and ATM access, The identity of the account holder must be the same as the identity of the owner of the vehicle for which the tax will be paid.
5. Service Coverage: Applicable for annual vehicle tax payment, Includes annual STNK validation.
6. Arrears Limitation: Vehicles must not have tax arrears for 1 year or more.
7. Exception: Not applicable for vehicle tax payment in conjunction with the 5-year STNK replacement.
8. Payment Period: Tax payments can be made starting 60 days before the due date.

These guidelines aim to ensure the smooth process of tax payment through e-SAMSAT and maintain data integrity and compliance with applicable regulations. Taxpayers are expected to meet all the criteria mentioned in order to optimally utilize e-SAMSAT services.

b. Improved Procedures for the Use of e-SAMSAT Featured Services

The e-SAMSAT service has been proven to offer greater convenience for taxpayers in the Motor Vehicle Tax payment process, compared to conventional methods that require a direct visit to the UPTD PPD Samsat Maid of Talaud Regency. Prior to the existence of e-SAMSAT, the Motor Vehicle Tax payment procedure at UPTD PPD Samsat Maid Talaud Regency was regulated in accordance with Presidential Regulation Number 5 Year 2015 Article 13. This procedure consisted of 6 stages and involved 4 different counters in the payment process consisting of:

1. Counter 1 - Registration (Article 14)
 - a) Taxpayers take and fill out the form
 - b) Taxpayer prepares the required documents (original STNK and original KTP)
2. Counter 2 - Determination (Article 15)
 - a) Taxpayer submits the form, original STNK, and original KTP
 - b) The officer will check the completeness and validity of the documents
 - c) Officer issues SKKP
3. Counter 3 - Payment (Article 16)
 - a) Taxpayer makes payment at Bank Sulut Go according to SKKP
 - b) Officer receives payment
 - c) Officer prints and validates TBPKP.
4. Printing and Validation (Article 17)
 - a) After passing the payment process at Bank SulutGo, taxpayers are expected to
 - b) The officer will print the new STNK and validate the STNK.
5. Counter 4 - Submission (Article 18)
 - a) Officer collects and combines documents (STNK, TBPKP)
The officer hands over the documents to the taxpayer
 - b) Vehicle owner signs the receipt
6. Filing (Article 19)
 - a) The officer archives all related documents in accordance with applicable regulations.

4.1.3 Effectiveness of Motor Vehicle Tax Revenue Featured Services UPTD PPD Samsat Maid Talaud Regency.

Since 2020, the UPTD PPD Samsat Maid of Talaud Regency has implemented payments through the e-Samsat service. This innovative service is one of the superior programs offered by the institution, especially in facilitating the Motor Vehicle Tax payment process. E-Samsat is



designed to improve the efficiency and accessibility of taxation services for the people of Talaud Regency. Regarding the Motor Vehicle Tax revenue through the e-SAMSAT platform at UPTD PPD Samsat Maid Talaud Regency, the following are the data details:

Table 4.3 Motor Vehicle Tax Revenue through the e-SAMSAT Service UPTD PPD Samsat Maid Talaud.

Year	Featured Service UPTD PPD Samsat Maid Talaud. e- SAMSAT
2020	50.958.228
2021	63.474.284
2022	71.520.000
2023	382.677.053

Source: UPTD PPD Samsat Maid Talaud. (2024).

Table 4. 4 Target and Realization of Motor Vehicle Tax Revenue in 2020-2023

Year	Target	Realization	Percentage	Criteria
2020	3.105.401.213	3.415.130.762	109.97	Very Effective
2021	3.210.521.705	3.424.271.348	106.66	Very Effective
2022	3.280.240.338	3.491.264.924	106.63	Very Effective
2023	3.327.365.821	3.512.612.731	105.57	Very Effective

Source: UPTD PPD Samsat Maid Talaud. (2024).

Based on table 4.4 above, it can be concluded that the target that has been set for each year is not necessarily exactly the same as the realization which causes the difference. Both the motor vehicle tax revenue target and the local revenue target in one period are also often not the same as the realization. The details of the target and realization of motor vehicle tax revenue can be seen in the figure below:

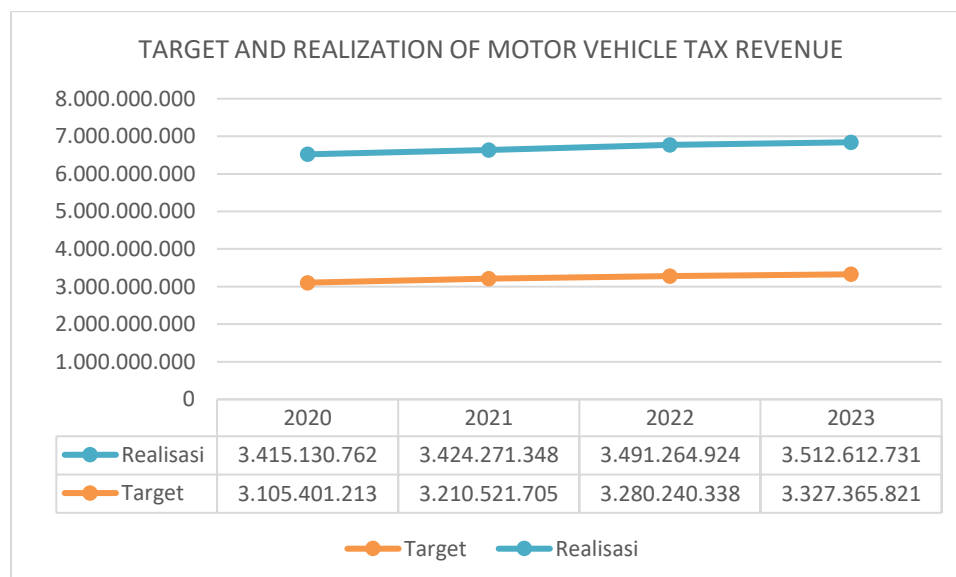


Figure 4. 2 Target and Realization of Vehicle Tax Revenue Motorized Vehicle Tax Year 2020-2023

Based on Figure 4.2 details of the target and realization of Motor Vehicle Tax revenue from 2020 to 2023, the realization of motor vehicle tax revenue from 2020 to 2023 has fluctuated. The target of motor vehicle tax revenue in 2020 of Rp. 3,105,401,213 was realized at Rp. 3,415,130,762, this shows that the realization exceeds the target set for 2020. The target for motor vehicle tax revenue in 2021 is Rp. 3,210,521,705 and realized at Rp. 3,424,271,348 compared to 2020. The target and realization in 2022 experienced an increase of 3,280,240,338 and a realization of Rp. 3,491,264,924 with a difference in realization of an increase from 2021 of Rp. 66,993,576. In 2023 motor vehicle tax revenue experienced a significant increase and was realized at Rp. 3,512,612,731 with a target of Rp. 3,327,365,821. Realization in 2023 experienced a significant increase in motor vehicle tax revenue, this was due to the socialization carried out by Samsat Talaud in introducing the E-Samsat superior service program which caused a significant increase.

4.2. Discussion

This research was conducted in order to achieve the objectives set previously. In this study, it is tested whether the application of e-samsat superior services has been effective in increasing Motor Vehicle Tax revenue at UPTD PPD Samsat Maid Talaud and its compliance with Presidential Regulation Number 5 of 2015 concerning Samsat.

4.2.1. Motorized Vehicle Tax Objects e- SAMSAT Featured Service Users

The high mobility of residents in the Talaud Islands Regency who use motorized vehicles has driven an increase in the number of motorized vehicle tax objects in the region. Based on the research results, it was revealed that the number of motorized vehicle tax objects in Talaud Regency showed an upward trend from 2020 to 2023. This phenomenon has created a stable and potential source of revenue for North Sulawesi Province, especially from the taxation sector in Talaud Regency. The management of this tax revenue is under the responsibility of the UPTD PPD Samsat Maid of Talaud Regency. To optimize the potential of this tax revenue, UPTD PPD Samsat Maid Talaud Regency has taken the initiative by providing superior services. This service is designed to provide convenience to the community in fulfilling their Motor Vehicle Tax payment obligations. With easier and more efficient services, it is expected to increase taxpayer compliance and ultimately be effective in increasing local tax revenue.

UPTD PPD Samsat Maid Talaud Islands Regency has developed excellent services aimed at improving the quality of service to taxpayers. These services are designed to create a more convenient Motor Vehicle Tax payment experience, with the hope of optimizing revenue from this sector in North Sulawesi, especially in Talaud Regency. E-SAMSAT, as one of the flagship services, was designed with the main objective of providing an alternative method of Motor Vehicle Tax payment. This system is intended to make it easier for taxpayers to fulfill their obligations without the need to visit the UPTD PPD Samsat Maid office in Talaud Regency directly. However, the findings of this research reveal that the e-SAMSAT service has not received an optimal response from the people of Talaud Regency. Although designed to provide convenience, this service does not seem to be the main choice for taxpayers in making Motor Vehicle Tax payments.

This indicates a gap between the purpose of implementing e-SAMSAT and the level of usage by the local community. This situation raises questions about what influences the low level of interest in the e-SAMSAT service, as well as the steps that need to be taken to improve the effectiveness and attractiveness of the service in the future.

4.2.2. Use of e-SAMSAT Featured Services for Motor Vehicle Tax (PKB) Payments at UPTD PPD Samsat Maid Talaud Regency

a. Terms of Use of E-Samsat Superior Services

To utilize the e-SAMSAT superior service for motor vehicle tax (PKB) payments, UPTD PPD Samsat Maid Talaud Regency has set several requirements. These requirements are designed with a dual purpose: first, to ensure the security of taxpayers regarding their motor vehicles, and second, to simplify the process of fulfilling tax obligations, especially in PKB payments.

This e-SAMSAT service has been equipped with clear and transparent administrative requirements. Compared to conventional procedures at the UPTD PPD Samsat Maid Talaud Regency office, the requirements for e-SAMSAT tend to be simpler. Taxpayers only need to prepare the original STNK and BPKB documents without the need for photocopies. In addition, there is an additional requirement, namely a match between the name listed on the STNK and the name of the Bank SolutGo account holder.

With these clear and easy-to-fulfill administrative requirements, it is expected to increase the convenience of taxpayers in making PKB payments through the e-SAMSAT system. This process simplification aims to encourage more taxpayers to use digital services, which in turn can improve the efficiency and effectiveness of motor vehicle tax collection in Talaud Regency.

Although the e-SAMSAT flagship service offers various conveniences for motor vehicle taxpayers (WP) in paying Motor Vehicle Tax (PKB), there are several obstacles that are still faced. Taxpayers who want to utilize this service must meet all the requirements set by the authorities without any exceptions. The strictness of these requirements is often perceived by many taxpayers as an obstacle, which ultimately reduces the practicality of the PKB payment process through e-SAMSAT. In addition, the lack of evenly distributed socialization of e-SAMSAT services in Talaud Regency is another obstacle. As a result, many taxpayers prefer to come directly to the UPTD PPD Samsat Maid office in Talaud Regency to pay PKB. They are more comfortable completing requirements conventionally and can communicate directly with officers to get the information needed. The option to come directly to the UPTD office remains a preference even though it can take time and effort, especially for taxpayers who live far from the office location. It should be noted that the UPTD PPD Samsat Maid of Talaud Regency is located near the Regency/City border, which may not be easily accessible to all residents of Talaud Regency.

b. E-SAMSAT Featured Service Usage Procedure

To provide services to users, service usage procedures are a collection of steps that have been established. The Regional Police Traffic Directorate has developed this procedure for the e-SAMSAT flagship service, North Sulawesi and the Head of the North Sulawesi Provincial Revenue Office. Through the e-SAMSAT system, the process of paying Motor Vehicle Tax (PKB) has been simplified. Taxpayers only need to fill in some vehicle identity information, which includes: Police number, motor vehicle registration city, motor frame number.

After completing the data entry process, taxpayers will receive a payment code. With this code, payments can be made at the nearest Bank SolutGo branch, without the need to visit the UPTD PPD Samsat Maid Talaud Regency office directly. After making the payment, taxpayers will receive proof of payment. This proof can then be exchanged for a Motor Vehicle Tax authorization letter. It is important to note that this exchange must be made within a maximum period of 14 days after payment.

Although the e-SAMSAT service has been implemented, there are still some obstacles in its use. The main obstacle faced is the lack of practicality in the process of completing Motor Vehicle Tax (PKB) payments. After the payment process at the nearest Bank SolutGo, taxpayers are still required to exchange the proof of payment with the Annual Tax Payment Authorization Letter. This exchange process must be done within a maximum of 14 days after payment and requires taxpayers to come directly to the UPTD PPD Samsat MaidTalaud Regency. This situation reduces the efficiency and convenience that the e-SAMSAT system should offer. To overcome this problem, it is necessary to place the STNK validation section at the e-SAMSAT service location that has been jointly appointed by the SAMSAT Office. This step is expected to improve the time efficiency and practicality of the service system. In addition, the research also revealed the limited types of services that can be accessed through e-SAMSAT. The system only covers annual tax payments, while other services such as: Payment of five-yearly tax, Payment of vehicle registration fee (BBNKB), Vehicle mutation, Payment of administrative fines or sanctions.

The use of e-SAMSAT services requires access to a computer with an internet connection. In addition, the use of electronic media to fill in motor vehicle data is a challenge for some taxpayers. This is due to a lack of knowledge and skills in operating digital technology. The main problem that often arises is the inability of some taxpayers to use computers or smartphones, even for basic functions. This limitation is a barrier for e-SAMSAT to reach a wider and more inclusive public. Facing this obstacle, there is an urgent need for UPTD PPD Samsat Maid Talaud Regency to increase socialization and education efforts to the community, especially taxpayers, regarding the use of e-SAMSAT services. Steps that can be taken include:

1. Organizing training on the use of computers and smartphones for the community.
2. Provide easy-to-understand educational materials on how to access and use e-SAMSAT.
3. Conduct more intensive information campaigns through various media.
4. Provide technical assistance or mentoring for taxpayers who experience difficulties.

4.2.3. Effectiveness of Motor Vehicle Tax Revenue at the Talaud Regency e- SAMSAT Flagship Service

The development of motor vehicle tax revenue in the Talaud Islands Regency from 2020 to 2023 is known by comparing the target to the realization of motor vehicle tax revenue. The level of effectiveness can show the development of tax recipients, with the formula:

$$Effectiveness = \frac{PKB \text{ Revenue Realization}}{PKB \text{ Revenue Target}} \times 100\%$$

The following is about the level of effectiveness of the motor vehicle tax target on the realization of motor vehicle tax at Samsat South Surabaya using the effectiveness rate formula.

Percentage of Motor Vehicle Tax Effectiveness in 2020

$$Effectiveness = \frac{3.415.130.762}{3.105.401.213} \times 100\% = 109.97$$

Percentage of Motor Vehicle Tax Effectiveness in 2021

$$Effectiveness = \frac{3.424.271.348}{3.210.521.705} \times 100\% = 106.66$$

Percentage of Motor Vehicle Tax Effectiveness in 2022

$$Effectiveness = \frac{3.491.264.924}{3.280.240.338} \times 100\% = 106.63$$

Percentage of Motor Vehicle Tax Effectiveness in 2023



$$Effectiveness = \frac{3.512.612.731}{3.327.365.821} \times 100\% = 105.57$$

The results of the existing effectiveness levels above can be seen in the following table:

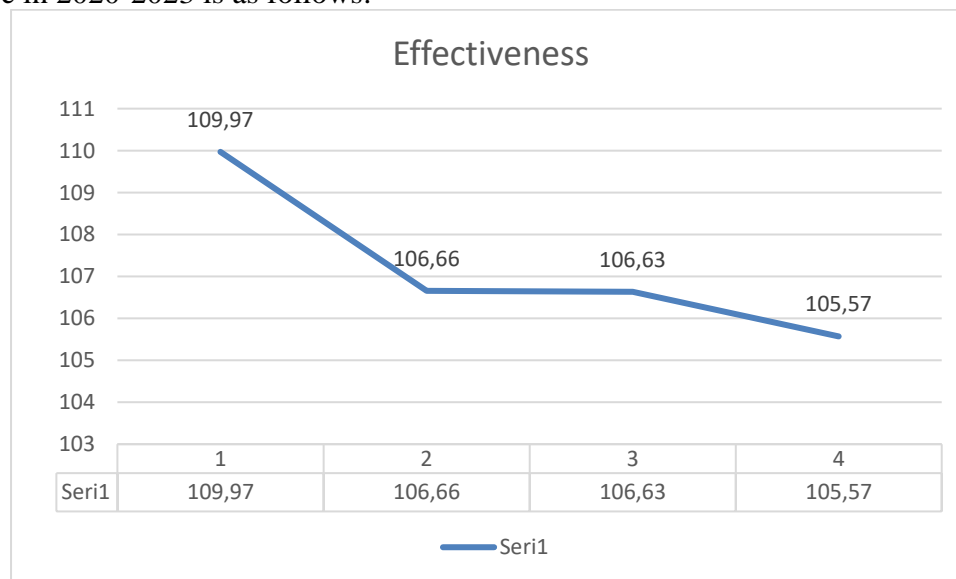
Table 4. 3 Target and Realization of Motor Vehicle Tax Revenue in 2020-2023

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2022	3.280.240.338	3.491.264.924	106.63%	Very Effective
2023	3.327.365.821	3.512.612.731	105.57%	Very Effective
		Average	107.21%	Very Effective

Source: Processed Data (2024)

Based on table 4.3 related to the level of effectiveness of motor vehicle tax in increasing motor vehicle tax revenue from 2020 to 2023, where in 2020 the effectiveness level is 109.97% with very effective criteria. In 2020 the effectiveness rate was 109.97% with very effective criteria. In 2021 the effectiveness rate was 106.66% with very effective criteria. In 2022 the effectiveness rate was 105.57% with very effective criteria. And from 2020 to 2023 it got an average of 107.21% with very effective criteria. The greater the percentage value of effectiveness, the more effective the use of e-samsat superior services in increasing motor vehicle tax revenue at UPTD PPD Samsat Maid Talaud.

The picture of the results of measuring the level of effectiveness in increasing motor vehicle tax revenue in 2020-2023 is as follows:



**Figure 4. 3 Motorized Vehicle Tax Effectiveness Graph
Year 2020-2023**

Based on Figure 4.2, it shows that there were fluctuations from 2020 to 2023. In 2020 the level of effectiveness was in the highly effective criteria because the percentage value exceeded 100%. In 2021 there was a decrease of 3.01% with a percentage value in 2021 of 109.97% which

is included in the highly effective criteria. Year 2022 experienced a decrease of 106.63% with very effective criteria. In 2023 the level of effectiveness fell again to 105.57% with very effective criteria.

The implementation of the e-Samsat flagship service has had a positive impact on the effectiveness criteria for the annual receipt of Motor Vehicle Tax (PKB) at the Joint Office of UPTD PPD Samsat Maid Talaud Regency. This system is designed to simplify the PKB payment process for taxpayers in the region.

5. CONCLUSIONS

Based on the study of the Analysis of e-SAMSAT Implementation in Increasing Motor Vehicle Tax Revenue at UPTD PPD Samsat MaidTalaud Islands Regency, several important conclusions can be drawn where the implementation of e-SAMSAT superior services at UPTD PPD Samsat MaidTalaud has shown effectiveness in increasing Motor Vehicle Tax (PKB) revenue. Data shows a significant increase in tax revenue from year to year, with realization exceeding the set target. However, obstacles such as strict requirements and lack of socialization still hinder the optimization of the use of this service by the community. Therefore, while e-SAMSAT has made a positive contribution, further efforts are needed to improve accessibility and public understanding of the service.

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