THE EFFECT OF E-SAMSAT AND MOBILE SAMSAT SERVICES ON MOTOR VEHICLE TAX RECEIPTS AT UPT SAMSAT LUBUK PAKAM

Muhammad Irsan[1], Siti Annisah Hasibuan[2]

[1,2]Universitas Muhammadiyah Sumatera Utara
[*1]*email:* muhammadirsan@umsu.ac.id

Abstract: The purpose of this study is to determine and analyze the effect of E-SAMSAT and Mobile Samsat Services on Motor Vehicle Tax Revenue at UPT SAMSAT Lubuk Pakam. This study uses an associative approach to determine the relationship between each variable. The data presented in the form of quantitative data, namely testing and analyzing data by calculating numbers and then drawing conclusions and testing. In this study, the object of study was the UPT SAMSAT Lubuk Pakam Office with a population of 120,135 people and a sample of 100 people with sampling using the slovin formula. The results of this study are that E-SAMSAT has a significant effect on Motor Vehicle Tax Revenue. Mobile Samsat Services have a significant effect on Motor Vehicle Tax Revenue. And E-SAMSAT and Mobile Samsat Services on Motor Vehicle Tax Revenue at UPT SAMSAT Lubuk Pakam

Keywords: E-SAMSAT, Mobile Samsat Services and Motor Vehicle Tax Revenue

Introduction

In this modern era, people always move around using transportation, one of which is motorized vehicles. In big cities like Medan City, the number of motorized vehicle ownership is very large because there are many financial institutions in Medan that facilitate motorized vehicle ownership. Related to the large number of motorized vehicle ownership in Medan City, it is expected to increase regional tax collections from motorized vehicle taxpayers. Tax is an important source of state income that comes from the people, so taxes are collected from Indonesian citizens and become one of the obligations that can be enforced to realize an increase in state income. (Januri & Kartika, 2021).

Taxes are the largest source of state revenue, especially for the state budget and expenditure. Motor vehicle tax (PKB) revenue reported in the Provincial Budget, PKB is paid annually by people who own motor vehicles. These taxes can be deposited or paid directly to the joint Samsat office managed by the regional government in each region. One of the provincial taxes, namely PKB, is the largest regional original income used to finance provincial development. This is to optimize the collection of motor vehicle tax revenue. The increase in the number of motor vehicles each year can be caused by several factors, such as increasing purchasing power of the community, transportation which is the main need of the community, and the requirements for purchasing motor vehicles are getting easier (Irsan et al., 2024).

Motor Vehicle Tax Revenue is one of the regional taxes that is a source of regional finance that is extracted from various sources of income in the regional government area, consisting of regional taxes, regional levies, results of management of separated regional assets, and other legitimate regional original income. (Irsan, 2022). Motor vehicle tax revenue plays an important

role in regional income, because it provides a significant contribution to regional original income (PAD). (Hafsah & Pratiwi, 2022).

Motor Vehicle Tax (PKB) is for all two-wheeled vehicles and/or more along with their trailers which are used on all types of land roads, and are driven by technical equipment or other equipment which functions to convert certain energy resources into the motive power of the motorized vehicle in question, including heavy equipment and large moving equipment. (Kusasih & Kustiningsih, 2023). The public always demands quality public services from bureaucrats, although the realization often does not match expectations. The quality public service desired by the public is easy, fast, and transparent. This encourages the creation of a new paradigm in the field of public services, namely by improving the quality of performance of government agencies in providing public services. (Sasana et al., 2021).

Tax revenue by the government is greatly influenced by taxpayer compliance in paying taxes. Taxpayer compliance is the taxpayer's action in fulfilling the tax obligation to pay motor vehicle tax in accordance with applicable provisions (Wardani & Wati, 2018). Taxpayer compliance can be measured from the understanding of all provisions of tax laws and regulations, filling out forms completely and clearly, calculating the amount of tax owed correctly, paying and reporting taxes owed on time. Taxpayer compliance has an important role in tax revenue, when state tax revenues are not in accordance with the plan, it will hinder the country's development process. (Dahrani et al., 2021).

From year to year, motor vehicle tax has affected the amount of regional income. However, this will not apply if taxpayers do not comply with their obligations in paying taxes. (Maulana & Septiani, 2022). According to (Gustaviana, 2020) There are several factors that can influence the increasing compliance of motor vehicle taxpayers in paying motor vehicle taxes. One of the factors that influences it is the services and facilities provided by the government or the Samsat office. In order to increase taxpayer compliance, another factor carried out by the government is by trying to update the tax administration system which is followed by developments in the era, especially in the digital era. (Irkham & Indriasih, 2021).

The development of the number of motorized vehicles each year is influenced by the various innovations of the type of vehicle that attracts public interest, this is also due to the need for transportation that is very important for everyday life both for operational and non-operational activities. However, in reality, the high number of vehicles in Lubuk Pakam is still not accompanied by compliance of motor vehicle taxpayers in carrying out their tax payment obligations because there are still many motor vehicle taxpayers who have not paid their obligations. The following is data on the development of the number of motorized vehicles and the amount of PKB revenue in Lubuk Pakam in 2020-2023.

TABLE 1: DATA ON THE NUMBER OF MOTOR VEHICLE OWNERSHIP AND PKB RECEIPTS FOR 2020- 2023

Year	Vehicle Ownership (Unit)	PKB Acceptance
2020	108.847	Rp 78.292.945.728
2021	112.219	Rp 83.905.062.569
2022	115.203	Rp 88.249.615.423
2023	120.135	Rp 84.132.750.628

Source: Regional Revenue Agency UPTD PEPENDA Lubuk Pakam

TABLE 2: DATA ON THE NUMBER OF E-SAMSAT AND MOBILE SAMSAT RECEIPTS

Tahun	Penerimaan E-Samsat (Unit)	Persentase Penggunaan E-Samsat	Penerimaan Samsat Keliling (Unit)	Persentase Penggunaan Samsat Keliling
2020	-	-	23.781	22%
2021	17	0,015%	28.644	25%
2022	589	0,51%	28.704	25%
2023	1.683	1,40%	28.705	24%

Source: Regional Revenue Agency UPTD PEPENDA Lubuk Pakam

Table 1. shows the number of vehicle ownerships each year which has increased, as well as PKB receipts increasing from 2020 to 2022 and decreasing in 2023. Table 1.2 shows the receipt of E-Samsat and Mobile Samsat accompanied by the percentage of E-Samsat and Mobile Samsat usage against the number of vehicle ownerships each year. In 2020, the use of E-Samsat was not yet operational due to the Covid-19 pandemic. In 2021, the use of E-Samsat was only 0.015% of the number of vehicle ownerships. In 2022, the percentage of E-Samsat usage increased to 0.51% of the number of vehicle ownerships. In 2023, the use of E-Samsat increased to 1.40% of the number of vehicle ownerships. Likewise with Mobile Samsat, in 2020 the use of mobile Samsat was around 22% of the number of vehicle ownerships that year. In 2021 it increased to 25% of the total ownership, and in 2022 it was still the same at around 25% and in 2023 it became 24% of the total vehicle ownership in that year. It can be assumed that the use of E-Samsat as a method of paying motor vehicle tax in Lubuk Pakam is still minimal, but it is accompanied by the increasing use of E-Samsat and mobile Samsat which continues to increase every year.

Motor vehicle tax arrears are a phenomenon that occurs in every region. (Tangoy et al., 2023). The level of service quality is also one of the factors that encourages Taxpayers to pay taxes. If the Motor Vehicle Tax payment service is bad, difficult, long and complicated, then taxpayers will be reluctant to pay Motor Vehicle Tax. (Rialdy & Dewi, 2021). Taxpayers often experience complications and difficulties in paying taxes. The services provided by Samsat employees are less than optimal and the queues are quite long when people make tax payments at the Samsat office because of the service time problem, people have to leave their activities or work to pay taxes due to the long queues. (Handayani & Fitria, 2020). Thus, the government is required to develop a strategy to be able to increase compliance of motor vehicle taxpayers..

Considering the number of vehicles that continues to increase every year, the collection of motor vehicle tax must be more efficient, especially in terms of collecting motor vehicle tax. (Mahdani & Ismatullah, 2021). In terms of responding to the problems regarding PKB in Lubuk Pakam, the One-Stop Integrated Administration System (SAMSAT) Supervisory Team has also implemented various efforts to create an increase in PKB revenue, namely by implementing the E-SAMSAT service and also implementing the Mobile SAMSAT service program to be an easy choice for the community in terms of paying their motor vehicle tax..

E-SAMSAT service is one of the innovations that utilizes technology as a government effort to facilitate the public in carrying out their obligations to pay taxes, because the service procedure is simple and efficient, namely it can be accessed through a mobile service application on a smartphone which most people already have, and payments can also be made through an Automated Teller Machine (ATM) or E-Commerce. The innovation program provided by the government to increase taxpayer compliance with a good level of mobilization other than E- SAMSAT is the mobile SAMSAT. Mobile SAMSAT is a service for validating Vehicle Registration Certificates (STNK), paying Motor Vehicle Tax (PKB), and Compulsory Contributions to Road Traffic Accident Funds (SWDKLLJ) using motorized vehicles that operate from one place to another with a method of picking up the ball to the community.

The establishment of mobile SAMSAT services in strategic and easily accessible locations will make it easier for motor vehicle taxpayers to pay taxes. With the establishment of this service, it is expected to be able to increase motor vehicle tax revenues, especially revenues at the LUBUK PAKAM SAMSAT office. This service provides an opportunity for motor vehicle owners to choose a more effective and efficient type of service.

However, not many people know about the motor vehicle tax payment feature using e-samsat because they have not received sufficient information about the benefits and how to use e- Samsat. For example, there is no clear socialization from the government or related agencies, people may not know that they can pay taxes online. Likewise with mobile samsat Many people do not know the schedule and location of Mobile Samsat. For example, there is no announcement through social media or local media, people may not know when and where the Mobile Samsat vehicle will be due to the lack of socialization about the procedures for using the e-samsat system and the mobile samsat service. people assume that the motor vehicle tax payment system facilitated by the samsat office is only a manual payment process at the samsat office, resulting in few taxpayers using the service.

Various efforts have been made by the government to increase motor vehicle tax revenues, such as improving online electronic-based services, namely e-Samsat and Mobile Samsat services that can be found by taxpayers in areas far from the Samsat Office. Services through the e-Samsat and Mobile Samsat features are expected to be able to provide fast, convenient, and efficient services to motor vehicle taxpayers every year more than conventional tax services. With this, the public does not need to queue for a long time at the SAMSAT Office because e-Samsat can be accessed anywhere and anytime for 24 hours.

Literature Review

Tax is a mandatory contribution from the people to the state treasury based on the law without receiving any direct reciprocal services, which are shown and used to pay for general expenses and finance the state household which is beneficial for the wider community. According to (Mardiasmo, 2020) Tax is "A contribution paid by the people to the state which is entered into the state treasury which is implemented by law and its implementation can be enforced without any compensation. The contribution is used by the state to make payments for public interests.

According to (Pohan, 2021) Regional Tax is a mandatory contribution made by the region to individuals or bodies without direct compensation that is equal, which can be enforced based on applicable laws and regulations, which is used to finance the implementation of regional government and regional development. Thus, regional tax is a tax set by the regional government with regional regulations (Perda), the authority to collect which is carried out by the regional government in implementing the implementation of regional government in implementing regional autonomy, regional taxes in Indonesia are divided into two, namely provincial taxes and district/city taxes.

According to (Ainun et al., 2022) Regional taxes are divided into two parts, namely Provincial Tax consisting of Motor Vehicle Tax and Water Vehicle Tax, Vehicle and Water Vehicle Transfer Fee, Motor Vehicle Fuel Tax. Tax on Return and Utilization of Groundwater and Surface Water. Regency/City Tax consisting of Hotel Tax, Restaurant Tax, Entertainment Tax, Advertising Tax, Street Lighting Tax, Tax on Extraction of Class C Mining Materials, Parking Tax and other taxes..

Motor vehicle tax, commonly referred to as PKB, is a tax on ownership and/or control of motor vehicles. Motor vehicles are all two-wheeled vehicles or more along with their trailers, which are used on all types of land roads, and are driven by technical equipment in the form of motors or other equipment that functions to convert a certain energy resource into the kinetic energy of the motor vehicle in question, including heavy equipment and large moving equipment. (Alverina & Rahmi, 2021). According to (Irsan, 2022) Motor vehicle tax is a tax on ownership and/or control of motor vehicles. Motor vehicles in question are all wheeled vehicles and their trailers used on all types of land roads, and driven by technical equipment in the form of motors or other equipment that functions to convert a certain energy resource into the motive power of the motor vehicle in question, including heavy equipment and large equipment that in its operation uses wheels and motors that are not permanently attached and motor vehicles operated in water. Law Number 28 of 2009 regulates the collection of Motor Vehicle Tax in Articles 3 to 8.

Mobile Samsat is a program that functions to serve all forms of services starting from annual vehicle registration validation services, tax payments and Jasa Raharja insurance in vehicles using a proactive method, namely by visiting vehicle owners/Taxpayers who are far from the Samsat service center. (Gustaviana, 2020). Mobile Samsat is a service that provides STNK validation, PKB and SWDKLLJ payments using motorized vehicles that can operate from one place to another. (Maulana & Septiani, 2022). According to (Alverina & Rahmi, 2021) Mobile Samsat is a service for validating STNK, PKB Payment, and SWDKLLJ using motorized vehicles that operate from one place to another. The services provided by Mobile Samsat are online PKB payment services, annual STNK validation and SWDKLLJ payments. In his research, Mobile Samsat has a significant effect on motor vehicle taxpayer compliance, the majority of taxpayers are satisfied with the existence of Mobile Samsat innovation services, because Mobile Samsat service innovations are considered to make it easier for taxpayers.

Method

This study uses a quantitative method which is a research method based on the philosophy of positivism, and is used to research a certain population or sample, the data collection uses research instruments, data analysis is quantitative or statistical, with the aim of testing previously established hypotheses. One of the quantitative research methods is survey research. (Sugiyono, 2018). The variables used in this study are Tax Revenue (Y), E-Samsat (X1), and Mobile Samsat Services (X2). The population in this study was 120,135 people. so that in determining the number of samples the Slovin formula was used and a sample of 100 people was obtained. The data analysis technique used quantity analysis by conducting tests consisting of outer models, inner models and hypothesis tests as well as R and F Square tests. The data analysis technique used Structural Equation Modeling (SEM) PLS. SEM is able to explain complex variable relationships and their direct or indirect effects from one or more variables to other variables. (Suryadiningrat et al., 2022).

Results and Discussion

1. Pengujian Model Pengukuran (Outer Model) Construct Reliability and Validity

Construct reliability and validity are tests to measure the reliability/ability of a construct. It can be seen from the Average Variance Extracted (AVE) value. If the AVE value > 0.6, it means that it has quite high reliability. (Juliandi, 2018).

Tabel 3: Hasil Uji *Construct Reliability and Validity*

	Cronbach's Alpha	rho_A	Reliabilitas Komposit	Rata-rata Varians Diekstrak (AVE)
X1. Layanan Samsat Keliling	0,931	0,937	0,943	0,675
X2. E-Samsat	0,946	0,950	0,955	0,728
Y. Penerimaan Pajak Kendaraan Bermotor	0,950	0,950	0,958	0,741

Source: SmartPLS Processed Data, 2024.

From the table above, it can be concluded that the results of the Construct Reliability and Validity test are Reliable and Valid because the overall AVE values obtained have values above the established criteria, namely > 0.6(Juliandi, 2018).

b. Discriminat Validity

Discriminant validity is the extent to which a construct is truly different from other constructs (unique construct). To measure Discriminant validity is to look at the Heteroit-monotraid Ratio (HTMT) value with the criteria if the HTMT value < 0.90 then a construct has good validity. (Juliandi, 2018).

TABLE 4: HETEROTRAIT-MONOTRAIT RATIO (HTMT) RESULTS

	X1. Layanan Samsat Keliling	X2. E-Samsat	Y. Penerimaan Pajak Kendaraan Bermotor
X1. Layanan Samsat Keliling			
X2. E-Samsat	0,330		
Y. Penerimaan Pajak Kendaraan Bermotor	0,437	0,415	

Source: SmartPLS Processed Data, 2024.

From the table above, it can be concluded that the results of the Discriminant validity test seen from the HTMT value for all variables have an HTMT value <0.90, so it can be said that the construct has good validity.

2. Pengujian Model Struktural (Inner Model)
2.1. Pengujian R-Square

Table 5: R-Square Test Results

	R Square	Adjusted R Square
Y. Penerimaan Pajak Kendaraan Bermotor	0,254	0,238

the table above, it can be seen that the influence of E-Samsat and Mobile Samsat on Tax Revenue has an R-Square value of 0.254 indicating that the influence variable of E-Samsat and Mobile Samsat on Tax Revenue is 25.4% or in other words, the model is moderate, and 74.6% is influenced by other variables that are not studied.

2.2. Pengujian F-Square

	X1. Layanan Samsat Keliling	X2. E-Samsat	Y. Penerimaan Pajak Kendaraan Bermotor
X1. Layanan Samsat Keliling			**0,128**
X2. E-Samsat			**0,102**

Y. Penerimaan Pajak Kendaraan Bermotor			

From the table above, it can be seen that the results of the F-Square test are as follows:

1. E-Samsat on Tax Revenue has an F-Square value = 0.128 so it has a weak effect.
2. Mobile Samsat on Tax Revenue has an F-Square value = 0.102 so it has a weak effect

So it can be concluded from the overall results of the F-Square is influential but the influence of each variable is weak.

2.3. Pengujian Hipotesis

2.3.1. Pengaruh Langsung (Direct Effect)

According to the opinion of (Juliandi, 2018) The purpose of Direct effect analysis is useful for testing the hypothesis of the direct influence of a variable that influences (exogenous) on the influenced variable (endogenous). The direct influence between the independent variable and the dependent variable in this study can be stated as follows:

Tabel 7: Hasil *Direct Effect*

	Sampel Asli (O)	Rata-rata Sampel (M)	Standar Deviasi (STDEV)	T Statistik (O/STDEV)	P Values
X1. Layanan Samsat Keliling -> Y. Penerimaan Pajak Kendaraan Bermotor	0,326	0,332	0,086	3,783	**0,000**
X2. E-Samsat -> Y. Penerimaan Pajak Kendaraan Bermotor	0,292	0,292	0,115	2,545	**0,011**

Source: SmartPLS Processed Data, 2024.

Based on the table above, it can be obtained

1. The direct effect of E-Samsat on Tax Revenue has a path coefficient of 0.326 (positive), and has a P-Value of 0.000, so 0.000 <0.05, so it can be stated that E-Samsat has a positive and significant effect on Tax Revenue
2. The direct effect of E-Samsat on Work Engagement has a path coefficient of 0.292 (positive) and has a P-Value of 0.011, so 0.011 <0.05, so it can be stated that E-Samsat has a positive and significant effect on Work Engagement

Discussion

4.3.1. The Impact of E-Samsat on Tax Revenue.

The results of this study have a path coefficient of 0.326 (positive), and have a P-Value of 0.000, so 0.000 < 0.05, so it can be stated that E-Samsat has a positive and significant effect on Tax Revenue at SAMSAT Lubuk Pakam.

Tax Receipts are taxpayers fulfilling their tax obligations and exercising their tax rights properly and correctly in accordance with applicable regulations and laws. (Karlina & Ethika, 2020). Pada penelitian ini Penerimaan Pajak dilihat dari bagaimana sanksi adminitrasi pajak, Pengertian Sanksi administrsi pajak adalah denda yang berupa kenaikan jumlah pajak yang harus dibayar, terhadap pelanggaran berkaitan dengan kewajiban yang diatur dalam ketentuan material. Tax sanctions have an important role in providing a lesson for tax violators not to underestimate tax regulations. (Irsan & Lufriansyah, 2020). The relationship between tax sanctions and tax compliance is an instrumental relationship, where the function of tax sanctions is solely to help improve tax compliance. Tax sanctions are made to support taxpayers to comply with tax regulations. Tax revenue will be determined based on taxpayers' perceptions of how strong tax sanctions are capable of Tax revenue can be seen from how E-SAMSAT membayar kewajiban pajak kendaraan bermotornya (Pratiwi & Supadmi, 2016).

The results of research conducted by (Masur & Rahayu, 2020) and (Puteri et al., 2019) stated that E-SAMSAT has an impact on Tax Revenue.

4.3.2. The Impact of Mobile Samsat on Tax Revenue

The results of this study have a path coefficient of 0.292 (positive), and have a P-Value of 0.011, so 0.011 <0.05, so it can be stated that Mobile Samsat has a positive and significant effect on Tax Revenue at SAMSAT Lubuk Pakam.

The Mobile Samsat Service is a new paradigm in responding to differences in perception of the services desired by the community and the services provided by the local government. (Aswati et al., 2018). Therefore, the service provided by officers greatly influences Tax Revenue in paying taxes, so officers are required to provide friendly, fair, and firm service at all times to taxpayers and can foster public awareness of the responsibility to pay taxes. Taxpayers will fulfill their tax obligations if the service accountability at the UPT SAMSAT Lubuk Pakam Office provides good service to taxpayers, in accordance with the provisions of laws and regulations, the implementation of public services must be accountable, both to the public and to the superiors of government agency service units. the ability provided by officers in providing services to taxpayers so that everything that is needed is fulfilled correctly and in accordance with the rules in carrying out their obligations in paying their motor vehicle taxes.

Understanding the regulations and implementation of taxes is very important to be instilled in the minds of the community by referring to the applicable tax laws and regulations so that we can fulfill our obligations so that we can avoid all kinds of problems and errors in fulfilling them so that we can avoid tax sanctions that will harm us. (Sanjaya & Irsan, 2024). This study examines the influence of E-SAMSAT and Mobile Samsat Services on motor vehicle tax. This study uses dependent variables and independent variables. The dependent variable used is Tax Revenue while the independent variables used are E-SAMSAT and Mobile Samsat Services.

The results of research conducted by (Putra & Mansur, 2018) and (Prayitna & Witono, 2022) stated that the Mobile Samsat Service has an impact on Tax Revenue.

Conclusion

Based on the results of the research and discussion that have been presented previously, the following conclusions can be drawn:

1. E-Samsat has an effect on Tax Revenue at the Lubuk Pakam SAMSAT office.
2. Mobile Samsat has an effect on Tax Revenue at the Lubuk Pakam SAMSAT office.

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