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THE EFFECTIVENESS OF MOTOR VEHICLE E-SAMSAT SERVICES (A RESEARCH STUDY AT THE BADUNG REGENCY SAMSAT OFFICE)

I Gede Agus Eka Pradnyana[1)*], I Wayan Astawa[1)], & Sri Sulandari[1)]
Universitas Ngurah Rai Bali, Indonesia[1)]
Email: gedeekapradnyana.23@gmail.com[*]

Abstract

Taxes are the main source of state revenue and play a crucial role in funding development and providing public services. In Indonesia, one significant type of tax that contributes to regional revenue is the Motor Vehicle Tax (PKB). The government continuously strives to improve taxpayer compliance through technology-based public service innovations, one of which is the E-Samsat service. This service aims to simplify the process of paying motor vehicle taxes online in order to increase efficiency and public participation. This study employs a qualitative research method with a descriptive approach, aiming to gain a deeper understanding of social phenomena occurring in natural settings. As such, the study presents new insights, particularly by identifying several key aspects related to the Effectiveness of E-Samsat Services for Motor Vehicles in Badung Regency, including (1) Goal Achievement, (2) Adaptation, and (3) Integrity. The objective of this research is to analyze the role of the E-Samsat service in improving motor vehicle taxpayer compliance in Badung Regency, as well as to identify the challenges faced by the public in using this service. The results of the analysis are expected to provide strategic recommendations for local governments to optimize the use of technology in order to improve tax compliance and achieve regional revenue targets. Factors influencing the effectiveness of the E-Samsat service in the Badung Regency Samsat Office include the public's willingness to change old habits into new ones. These habits refer to the continued use of third-party agents (biro samsat) to handle vehicle tax payments, and the tendency of many people to still come directly to the Samsat office to pay their motor vehicle taxes.

Keywords: Motor Vehicle Tax, E-Samsat, Taxpayer Compliance, Public Service, Badung Regency

A. INTRODUCTION

Indonesia is a country experiencing development in various fields (Mardhiyah et al., 2021). This is evident in national development, which is not only carried out in urban areas but has also reached various remote areas in Indonesia. To ensure the sustainability of national development, the government requires funding sources to finance all these needs.

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One source of funding is taxes, which are currently being utilized optimally to maximize state revenue. Taxes are one of the main sources of Indonesian state revenue (Putri & Taun, 2023). The Indonesian government relies largely on tax revenue for its state budget financing (Ramadhani et al., 2023). Indonesia's state revenue from the tax sector involves several important aspects, including the type of tax, tax contributions to the State Budget (APBN), and challenges and policies faced in tax management. The majority of Indonesia's APBN comes from tax revenue (Putra et al., 2025). This can be observed in the 2020 State Budget (APBN), with state revenue in Indonesia amounting to Rp. 2,233.2 trillion, and tax revenue of Rp. 1,865.7 trillion (State Revenue from Motor Vehicle Tax, 2020). Although tax revenue is higher than revenue from other sectors, the percentage of Regional Original Income (PAD) or Motor Vehicle Tax (PKB) revenue is recorded below the specified plan (Dilla A, 2020). This unattainable target is due to the population's low tax awareness (Wardani, 2020).

Law Number 25 of 2009 concerning Public Services states that public service is a process of activities aimed at meeting the needs of every citizen and community, as stipulated in laws and regulations, entitled to goods, services, and administrative services provided by public service agencies (Ahdhan R, 2017). The enactment of this law is expected to meet the public's administrative needs, further emphasizing the rights and obligations of each citizen and embodying the responsibility of government officials in providing public services (Ridwan & Sudrajat, 2020). Public service is an activity designed to fulfill the basic rights of every citizen and resident who is entitled to services, goods, and administrative services provided by service providers related to the public interest (Suryanegara A, 2019).

The One-Stop Integrated Administration System (hereinafter referred to as Samsat) is a system established by the Indonesian government to simplify motor vehicle administration processes, including vehicle tax payments, vehicle registration renewals (STNK), and motor vehicle registration (Maryam & Tryatmaja, 2024). Samsat aims to unify various administrative services related to motor vehicles in one place, for greater efficiency and integration (Bahtiar et al., 2021). This system involves various agencies, such as the Indonesian National Police (Polri), the Regional Revenue Service (Dispenda), and Jasa Raharja, which work together to serve the public (Kumparan, 2020).

Badung Regency is a regency located in the southern part of Bali, covering an area of approximately 418.52 km². In 2024, the population of Badung Regency was 532,500. This region is one of the centers of activity in Bali Province, particularly with a significant tourism sector, encompassing areas such as Kuta, Nusa Dua, and Jimbaran, which are prime destinations for both domestic and international tourists. Badung Regency also has a high population density compared to other regencies in Bali, thanks to its economic attractiveness and strategic location.

Table 1. Number of Motor Vehicle Taxpayers at the Badung Regency Samsat Office

Tahun	Number of Registered Taxpayers	Taxpayers Who Pay SAMSAT	Taxpayers Who Have Not Paid SAMSAT
2021	668.684	420.483	248.201

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2022	667.455	457.080	210.375
2023	700.716	489.358	211.358
2024	735.109	524.098	211.011

Source: Badung Regency Samsat Data 2025 (processed by the author)

According to the above data, the number of registered taxpayers increased from 700,716 in 2023 to 735,109 in 2024. With this relatively dense population, there is still a lack of understanding and knowledge regarding taxpayer compliance, particularly regarding compliance with the Samsat system for vehicles owned. As seen in the table above, the number of taxpayers paying motor vehicle tax at the Badung Regency Samsat Office has continued to decline in recent years. This indicates that taxpayer awareness remains low, and the public still considers this issue to be unimportant.

Currently, the number of taxpayers who have paid their motor vehicle tax obligations, particularly those using the online service – Samsat, is still relatively small. Of these taxpayers, only 25% of the total number of taxpayers are already familiar with the e-Samsat online service. Moreover, many people still believe that using the e-samsat service is done online, but STNK renewals still require coming to the samsat office. (I Putu Suparta Jaya, 2025). In 2024, according to data from the official website of the Badung Regency Regional Revenue Agency (hereinafter referred to as Bapenda), the tax revenue target for 2024 reached Rp. 8,891,917,444,471 or if rounded up to Rp. 8.9 trillion, if expressed as a percentage, it becomes 88.63%. Of the total tax revenue, motor vehicle tax (PKB) reached 2.15% of the regional tax revenue target (Bapenda Badung, 2024). It can be seen from the data above that public awareness is still lacking in remembering their obligations as taxpayers to pay taxes, especially motor vehicle taxes.

B. LITERATURE REVIEW
Tax as a Pillar of State Revenue and National Development

Various studies have underscored the crucial role of tax as a primary source of state revenue, serving as the backbone of national development financing. Indonesia, like many developing countries, relies heavily on tax revenue to finance the State Budget (APBN) (Arianty et al., 2024). Tax revenues, which reached IDR 1,865.7 trillion out of a total APBN of IDR 2,233.2 trillion in 2020, demonstrate the dominance of this sector (State Revenue from Motor Vehicle Tax, 2020).

This reinforces the argument that the sustainability and success of development depend heavily on the effectiveness of the tax system (Herlianur et al., 2025). However, despite the vital role of tax, the reality on the ground presents significant challenges, particularly related to taxpayer compliance. Research by Wardani (2020) states that Motor Vehicle Tax (PKB) revenue targets are often not achieved due to low tax awareness among the public. This situation indicates a gap between potential tax revenue and actual revenue. Therefore, various studies on the factors influencing tax compliance are relevant to understanding the root of this problem and formulating appropriate solutions (Hastica et al., 2025).

Public Services and Optimizing the Role of Samsat

In the context of motor vehicle taxation, Samsat plays a crucial role as a public service agency. Samsat's presence is a manifestation of Law Number 25 of 2009 concerning Public

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Services, which aims to simplify and meet the public's administrative needs (Kumparan, 2020). As a system that integrates three agencies (the National Police, the Regional Revenue Agency, and Jasa Raharja), Samsat is designed to create efficiency in the processes of tax payments, vehicle registration renewals, and motor vehicle registration (Raslin et al., 2024).

However, despite Samsat's efforts to improve efficiency, numerous studies indicate that implementation in the field is suboptimal (Wadu & Seran, 2025). For example, data from Badung Regency shows that of the hundreds of thousands of registered taxpayers, only a small fraction actually pay (Samsat Data Badung Regency, 2025). This indicates that the existing system, although aimed at making things easier, has not been completely successful in increasing public awareness and compliance (Oktaviano et al., 2025).).

Taxpayer Compliance Challenges and Service Innovation

Taxpayer compliance challenges and how innovations, such as online services, can impact them (Fajar et al., 2025). Although the government has launched the e-Samsat service to facilitate digital payments, its utilization rate remains low. According to I Putu Suparta Jaya (2025), only 25% of taxpayers utilize this service, and most of them are tech-savvy. Many people still feel hesitant about having to visit the Samsat office to collect their vehicle registration documents.

The low utilization of this online service indicates psychological and technical barriers that require further investigation. This reinforces the urgency of a deeper study of the factors influencing taxpayer compliance (Fauziah D, 2024). This could be due to a lack of public awareness, technical barriers, or a perceived lack of importance among the public. Therefore, this study will examine how the effectiveness of Samsat services, both manually and online, can be improved to encourage taxpayer awareness and compliance, especially in areas with high population density such as Badung Regency.

C. RESEARCH METHODOLOGY

The approach used in this research is a qualitative approach, where a research procedure produces descriptive data in the form of writings, speech, and observable behavior from the subjects themselves. Descriptive research is the most basic form of research. According to Moleong (2011) in (Sikki et al., 2021), "Qualitative research is research that aims to understand phenomena about what research subjects experience, such as behavior, perceptions, motivations, actions, and so on, holistically and through descriptions in the form of words and language, in a specific, natural context and utilizing natural methods." In this study, the data collection techniques used were observation, interviews, and documentation as research results as authentic evidence. The research location is where the researcher conducts research, especially in identifying phenomena or events that actually occur in the objects studied in order to obtain accurate research data. The location of the author's research was the Samsat Office of Badung Regency. The informant selection technique in this study used purposive sampling, with five informants: the Head of the Service Section at the Bali Provincial Tax and Retribution Service Unit (UPTD) in Badung Regency, and members of the public as users of the Samsat (State-Owned Enterprises) service. Data analysis in qualitative research is conducted interactively, continuously, and continues throughout the data collection process until data saturation is reached. This analysis consists of three main

stages, according to Sugiyono (2013) in Gusteti & Martin (2020):

1. Data Reduction: This is the process of filtering data by focusing on important and relevant aspects. The researcher carefully records and analyzes the data, with the assistance of a supervisor to ensure accuracy.
2. Data Presentation: After data reduction, it is presented in narrative form, charts, or other visuals to facilitate understanding and further analysis.
3. Conclusion Drawing and Verification: Initial conclusions drawn are tentative and may change if additional evidence is found. However, if these conclusions are supported by valid and consistent data, they will be credible findings.

D. RESULT AND DISCUSSION

Effectiveness of Motor Vehicle E-Samsat Services at the Badung Regency Samsat Office.

According to SP. Siagian, effectiveness is the achievement of various predetermined targets in a timely manner using specific resources allocated to carry out specific activities (SP. Siagian, 2005).

Tabel 2. Data History Kendaraan Aktif Pembayaran

2020			2021		
HISTORI	AKTIF	MEMBAYAR	HISTORI	AKTIF	MEMBAYAR
919.698	687.283	459.048	934.120	668.684	420.483

2022			2023		
HISTORI	AKTIF	MEMBAYAR	HISTORI	AKTIF	MEMBAYAR
964.971	667.455	457.080	1.028.088	700.716	489.358

2024		
HISTORI	AKTIF	MEMBAYAR
1.096.165	735.109	524.098

Sumber: Kantor Samsat Kabupaten Badung Tahun 2025

Based on the data above, the effectiveness of the E-Samsat motor vehicle system has reached the Badung Regency community evenly. However, some people still haven't utilized the E-Samsat service provided by the Samsat. This issue needs to be addressed by the organizers to provide better public understanding, thereby achieving the government's vision and mission of equitable national development through tax utilization, particularly equitable development within the regions by local governments. Based on the theory related to the problem raised by the author, namely the Effectiveness Theory by Richard M. Stres, it is stated that effectiveness can be measured by comparing predetermined plans with actual results that have been achieved.

In Richard M. Stres's Effectiveness Theory, there are several indicators that are key points of success for effectiveness, including (1) Goal Achievement, (2) Adaptation, (3) Integrity.To measure the effectiveness of the Motor Vehicle E-Samsat service at the Badung Regency Samsat Office, several indicators can be used, including goal achievement, adaptation, and integrity.

1. Goal Achievement

In this study, the effectiveness of the Motor Vehicle E-Samsat service at the Badung Regency Samsat Office, as measured by goal achievement indicators, was determined based on interviews conducted by researchers at the previous

location. This is evident in the public's habit of still visiting the office in person or using service bureaus and brokers to fulfill their vehicle tax payments. This means that the government office's goal of providing online Samsat services through the Samsat office has not yet been achieved.

2. Adaptation

In addition to goal achievement indicators, adaptation indicators are a supporting factor in achieving effectiveness. Adaptation is a repetitive behavior carried out by a group of people to change old habits into new ones. When associated with adaptation, the effectiveness of the e-Samsat service should be beyond doubt.

3. Integrity

To ensure the effectiveness of e-Samsat services, integrity is a key indicator in this discussion. Integrity is a form of honesty and truthfulness that must be upheld by everyone. In this regard, the government, through the Samsat Office, has implemented this by installing banners or billboards, urging the public to collectively reject bribes, brokers, and actions that harm one party. However, in reality, these are merely appeals. Those accustomed to conducting business or earning money around the Samsat Office will generally ignore such matters. However, if we understand more broadly, if integrity is compromised, public trust will be lost.

Factors Inhibiting the Effectiveness of Motor Vehicle E-Samsat Services at the Badung Regency Samsat Office

The implementation of any program or activity will not always run smoothly, meaning various obstacles are encountered during the implementation process. According to interviews conducted by researchers at the research site, the factors hindering the effectiveness of the motor vehicle e-Samsat service at the Badung Regency Samsat Office are related to a lack of public understanding and interest in using the government-provided service. In addition to system issues, the advancing age of taxpayers is also a factor hindering its effectiveness.

E.   CONCLUSION

The conclusion contains a brief summary of the research results and discussion. Based on the results and discussions of researchers that have been presented in advance, there are several important conclusions that can be drawn, including: 1) The effectiveness of motor vehicle E-samsat services at the Badung Samsat Office when viewed from the Theory of Effectiveness (Richard M. Steers (1980) has not achieved the goals as expected by the government in this case the Badung Regency Samsat Office. This has been tested using indicators from the Theory of Effectiveness, namely (1) Achievement of Goals, (2) Adaptation, and (3) Integrity. Seen from the indicators of goal achievement, it has not been realized well and according to expectations. This is because what is the hope of the government through the Badung Regency Samsat Office by presenting a sophisticated, easy and time-efficient payment application has not been fully used by the general public. In addition, when viewed from the adaptation indicator, the public in general is more accustomed to coming to the Samsat Office to pay their obligations. This means that people's

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habits cannot be easily replaced in terms of directing them to use digital-based services, namely E-Samsat. On the one hand, effectiveness will be achieved if there is integrity. Good integrity directs the public to put trust in the government. However, in reality, integrity is merely a sheet of banners and banners that decorate the corner of the Samsat service office. 2) Factors that influence the effectiveness of the E-Samsat Motor Vehicle service at the Badung Regency Samsat Office are the public's willingness to change old habits into new ones. The habit in question is still using the services of the Samsat bureau to manage their motor vehicle tax payments, and most come directly to the Samsat office to pay motor vehicle taxes. In addition, another factor that inhibits the effectiveness of the e-Samsat service is that many members of the public are still reluctant to learn the features provided by the online Samsat application. Integrity is merely a sheet of banners and banners that decorate the corner of the Samsat service office.

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