

THE INFLUENCE OF EMPLOYEE COMPETENCE ON THE EFFECTIVENESS OF MOTOR VEHICLE TAX MANAGEMENT AT THE REGIONAL REVENUE MANAGEMENT CENTER IN TASIKMALAYA REGENCY

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Abstract

Taxes are a key source of revenue for both national and local governments, serving an important function in supporting development and enhancing public welfare. Motor vehicle tax is one of the potential contributors to local revenue; however, taxpayer compliance in Tasikmalaya Regency remains low, as reflected in the high number of vehicles that have not renewed their registration and the limited use of digital payment services. This situation may hinder the region's revenue performance. Therefore, this study examines the influence of employee competence on the effectiveness of motor vehicle tax management at the Tasikmalaya Regency Regional Revenue Management Center. Using a quantitative approach with two variables—employee competence (X) and management effectiveness (Y)—the study applies simple linear regression analysis. The findings show that employee competence significantly affects tax management effectiveness, contributing 86.6% with a regression coefficient of 1,094. The hypothesis testing yields a t-value of 10.486 and a significance level of 0.000, which is below the 0.005 threshold. These results highlight the essential role of employee competence in improving motor vehicle tax management. In conclusion, employee competence is identified as a key factor in enhancing the effectiveness of motor vehicle tax management in Tasikmalaya Regency.

Keywords: Employee Competence, Effectiveness, Management, Motor Vehicle Tax, P3D Tasikmalaya Regency

A. INTRODUCTION

Taxes are a primary source of state and regional revenue, playing a strategic role in financing development and improving public welfare. In Indonesia, the tax system used is a self-assessment system, which empowers taxpayers to calculate, pay, and report their own tax obligations. Implementing this system requires taxpayer awareness, honesty, and compliance. However, in practice, tax compliance remains a challenge for governments at both the central and regional levels. This low level of compliance results in suboptimal tax revenues, which should be utilized to support development.

One type of regional tax with significant potential for increasing Regional Original Income (PAD) is the Motor Vehicle Tax (PKB). The high number of motorized vehicles, particularly in West Java Province, makes PKB a major contributor to regional revenue. Therefore, effective PKB management is essential to maximize its potential. In this regard, the Regional Revenue Management Center (P3D) of Tasikmalaya Regency, as the technical implementing unit, plays a crucial role in managing PKB revenues within its region.

Given this significant potential, PKB management must be carried out effectively and in

a well-planned manner to achieve optimal results. Effective management relates not only to how taxes are collected but also to how the administration, service, and oversight processes are carried out as a whole. Local governments need to ensure that every process is carried out according to regulations to prevent potential revenue leakage. Furthermore, a sound management system can also facilitate taxpayers in fulfilling their obligations, thereby increasing compliance levels.

In the context of field implementation, the Regional Revenue Management Center (P3D) of Tasikmalaya Regency plays a crucial role as the technical implementation unit responsible for PKB revenue in its region. P3D is at the forefront of providing services, monitoring, and recording motor vehicle taxes. Through strong coordination between the central government, provincial government, and regional implementing units, PKB management can be more effective. Therefore, the success of the P3D in carrying out its duties significantly impacts the achievement of PAD (Regional Original Revenue) of Tasikmalaya Regency and the province as a whole.

Successful tax management is inseparable from the role of human resources, particularly employees directly involved in the tax service and management process. Employee competency is a crucial factor in determining the effectiveness of an organization's work. This competency encompasses technical, managerial, and socio-cultural aspects that civil servants must possess. Efforts to improve competency have been undertaken through various training programs aimed at enhancing employee knowledge, skills, and abilities in carrying out their duties. This has proven effective in driving the achievement of PKB revenue targets over several periods.

This study focuses on the influence of employee competency on the effectiveness of motor vehicle tax management at the Regional Revenue Management Center of Tasikmalaya Regency. Previous research by Ambarwati et al., 2023, focused on employee competency in managing tax revenue in the context of imports.

Therefore, although the achievement of motor vehicle tax revenue targets does not fully reflect the overall effectiveness of management, there are still issues in the field, such as the high number of unregistered vehicles (KTMDU), which indicates low levels of taxpayer compliance. This situation has the potential to result in significant losses in regional revenue if not addressed immediately. Furthermore, the use of digital services for tax payments provided by the government has not been optimally utilized by the public.

These issues demonstrate that the effectiveness of PKB management is determined not only by achieving revenue targets, but also by success in improving taxpayer compliance and optimizing services, including the use of technology. In this regard, employee competency is a key factor, particularly in effectively and efficiently disseminating information, providing services, and managing taxes. Therefore, more optimal efforts are needed to improve employee competency to support the effectiveness of motor vehicle tax management in Tasikmalaya Regency.

B. LITERATURE REVIEW

According to Taufiqurokhman (2009), competence is a set of characteristics possessed by an individual, which can include problem-solving skills, cognitive skills, behavioral skills, goals, temperament, self-concept, attitudes, and values. All of these aspects can be clearly measured and used to differentiate between individuals who demonstrate superior performance and those who perform at an average level. In other words, competence encompasses not only technical abilities but also reflects personal qualities and behavioral patterns that influence one's work performance.

According to Suhariadi (2013), competence can be understood as a person's ability to effectively carry out tasks, roles, or assignments according to job demands. Competence encompasses not only technical abilities but also integrates various internal aspects of an

individual, such as knowledge, skills, attitudes, and personal values. This integration enables an individual to perform tasks optimally because the work behavior displayed is the result of a combination of cognitive abilities, practical skills, and emotional and social intelligence.

Competence can be defined as a set of individual characteristics, encompassing knowledge, cognitive and behavioral skills, attitudes, values, and other personal qualities that enable a person to effectively perform a task, role, or assignment. Competence reflects not only technical ability but also the integration of various internal aspects of an individual that influence behavioral patterns and performance. Thus, competence serves as an indicator to distinguish superior performance from average performance and serves as a foundation for individuals to optimally perform tasks according to job demands.

According to Wibowo (2009), there are three main dimensions used to measure competence: skills, knowledge, and attitudes.

The skill dimension encompasses the abilities and expertise a person possesses to perform their job effectively. Skills are directly related to an individual's practical ability to complete tasks, produce output that meets standards, and make a tangible contribution to achieving organizational goals. The higher a person's skills, the greater their ability to complete work effectively and efficiently.

Knowledge is the second crucial dimension because it serves as the foundation for individuals to understand job tasks, procedures, and responsibilities. Knowledge is acquired through education, training, experience, and self-study. With adequate knowledge, individuals can make informed decisions, solve problems, and carry out their roles professionally in accordance with job demands.

The third dimension is attitude, which is closely related to how individuals respond to situations, behave, and build relationships with fellow employees and other parties within the organization. Attitude reflects an individual's values, integrity, sense of responsibility, and ability to adapt to diverse work environments. In many situations, attitude is the first aspect assessed because it influences interpersonal interactions, discipline, loyalty, and compliance with organizational rules.

According to (Gani et al., 2020), effectiveness describes the extent to which an organization is able to achieve its stated goals through the implementation of appropriate results, policies, and procedures.

According to (Parjadinata et al., 2020), effectiveness is not only measured by an organization's success in achieving its goals but also by its ability to complete work on time.

From the various definitions above, it can be concluded that effectiveness can be defined as the degree to which an organization achieves its planned goals through the implementation of appropriate results, policies, and procedures, as well as the ability to complete work in a timely manner. Therefore, effectiveness encompasses both the achievement of goals and the timeliness of the completion process.

To measure an organization's effectiveness, indicators are needed that can illustrate the extent to which organizational goals are optimally achieved. (Gibson et al., 2015) propose five main dimensions that can be used to assess organizational effectiveness: production, efficiency, satisfaction, adaptation, and development. These five dimensions complement each other and provide a comprehensive picture of the organization's performance in carrying out its functions.

The production dimension relates to an organization's ability to achieve targets and produce outputs according to established standards. High levels of production reflect the organization's success in maximizing work processes to achieve desired results. In the context of public organizations, production is assessed not only by the quantity of output but also by the quality of services provided to the public. Furthermore, efficiency focuses on how effectively an

organization utilizes its various resources. Efficiency emphasizes the importance of using minimal inputs to produce maximum output. Resources such as budget, time, energy, and labor must be managed and optimized to ensure productive work processes. A high level of efficiency indicates that an organization is able to minimize waste and maximize the value of each resource used.

The satisfaction dimension is used to assess the extent to which an organization's work results meet the expectations of stakeholders, including service users, internal employees, and other external parties. This level of satisfaction is typically measured through surveys, questionnaires, or other feedback mechanisms. High levels of satisfaction indicate that the services or products provided by the organization meet the needs, expectations, and desired quality standards.

Furthermore, adaptability is an important indicator for assessing an organization's ability to respond to environmental changes, including changes in policy, technology, community needs, and internal dynamics. An adaptive organization is able to adjust its strategies, processes, and work structures to remain relevant and effective in achieving its goals. Strong adaptability also enables the organization to survive challenges and pressures and develop innovative solutions.

The final dimension is development, which is the organization's ability to continuously improve its capacity, human resource quality, and work systems. Development includes training activities, competency enhancement, technological innovation, and updated work methods. The higher the level of development, the greater the organization's opportunity to accelerate goal achievement and continuously improve management effectiveness.

C. RESEARCH METHODOLOGY

This study uses a quantitative approach to analyze the extent to which employee competency influences the effectiveness of motor vehicle tax management. Employee competency is the independent variable, measured through three main dimensions: skills, knowledge, and attitude. Meanwhile, the effectiveness of motor vehicle tax management is the dependent variable, assessed through five indicators: production, efficiency, satisfaction, adaptation, and development.

The population in this study included all civil servants (ASN) working at the Regional Public Service Agency (P3D) in Tasikmalaya Regency, totaling 20 employees. This study employed a saturated or census sampling technique, thus making the entire population the sample. The data analyzed were derived from primary and secondary data obtained through several data collection methods, including observation, questionnaires, interviews, and literature review.

Data collection in this study used a Likert scale and was then analyzed using SPSS. The analysis began with validity and reliability tests to ensure the quality of the research instrument. After the instrument was declared valid and reliable, the data were analyzed using simple linear regression to determine the relationships and influences between the variables. Hypothesis testing was conducted using t-tests and coefficients of determination to determine the level of significance of the effects. The research instrument used underwent validity and reliability testing, and all statement items were proven to meet the established criteria. This demonstrates that each item measures the variables accurately and consistently, ensuring that the data obtained accurately reflects field conditions.

Through this series of methodological procedures, this research is expected to provide a clearer understanding of the relationship between employee competence and the effectiveness of motor vehicle tax management. The findings are also expected to inform decision-making and policy development to improve organizational performance, particularly in regional revenue management.

D. RESULT AND DISCUSSION

Hypothesis Testing

Simple Linear Analysis

Table 1. Coefficients

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	688.746	2407.472		.286	.778
	total x	1.094	.104	.931	10.486	.000

a. Dependent Variable: total y

Source: SPSS Version 2 Data Processing Results5

The table above shows the results of a simple linear regression in this study, which indicates that employee competence significantly influences the effectiveness of motor vehicle tax management at the Regional Revenue Management Center in Tasikmalaya Regency. The following regression equation can be obtained from this regression calculation.

$$\hat{Y} = 688.746 + 1.094X$$

This equation shows that when there is no employee competency ($X = 0$), the effectiveness of motor vehicle tax management (Y) remains at 688,746. The regression coefficient of 1.094 indicates that every one-unit increase in employee competency will increase the effectiveness of motor vehicle tax management by 1.094.

Furthermore, this regression coefficient of 1.094 illustrates that every one-unit increase in employee competency will positively contribute to the effectiveness of motor vehicle tax management, resulting in a 1.094 increase in the effectiveness score. Therefore, the higher the employee competency level, the higher the effectiveness of motor vehicle tax management, even if the increase is gradual.

These findings essentially demonstrate that employee competency plays a crucial role in increasing the effectiveness of motor vehicle tax management. Although effectiveness already has a certain baseline value, employee ability and work quality remain supporting factors that drive overall performance improvement. This means that when employees have better knowledge, skills, and understanding of their duties, they can work more precisely, quickly, and efficiently, thus optimizing motor vehicle tax management. In other words, increasing competence not only adds value to the technical aspects of the job, but also contributes to the creation of better services to the community.

Coefficient of Determination Test

Table 2. Model Summary

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.931	.866	.866	10.486

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				Estimate
1	.931a	.866	.858	2687.41161
a. Predictors: (Constant), total x				

Source: SPSS Data Processing Results Version 25

The table above shows that the R-square (R²) value is 0.866, indicating that 86.6% of the variation in the effectiveness of motor vehicle tax management can be explained by employee competence. Meanwhile, the remaining 13.4% is influenced by other factors not included in this study.

The remaining 13.4 percent comes from other factors not analyzed in this study. These factors include the quality of facilities and infrastructure, administrative systems, organizational policies, employee motivation, and external factors such as economic conditions and taxpayer compliance levels. This indicates that although employee competence plays a significant role, other elements also influence the effectiveness of motor vehicle tax management. Therefore, further research is needed to understand these factors more comprehensively.

This study identified several problems in the P3D (Regional Tax Office) of Tasikmalaya Regency. One of the biggest issues is the high number of vehicles with outstanding taxes. Of the total 335,413 motor vehicles, approximately 66.05% fall into the KTMDU (Unincorporated Vehicle Tax) category. Furthermore, the use of digital tax payment services remains very low. Of all vehicles, only 64 pay their annual taxes through the Sambara app, which is now integrated into the Sapawarga app. This indicates that residents in Tasikmalaya Regency have not yet fully utilized this digital service.

To determine whether this situation is related to employee competency, researchers interviewed the Head of the P3D. Based on the interview results, employees are indeed working according to their duties and responsibilities. However, they still face significant challenges. These challenges stem from the targets they must meet as directed by the West Java Regional Revenue Agency (Bapenda). This situation is further exacerbated by the change in the PKB (Village Tax) option policy, which will take effect in 2025. Under the new policy, 66% of the principal tax payable will be allocated to Regency/City revenue. As a result, provincial revenue will decrease, requiring P3D employees to work harder to achieve revenue targets.

These findings overall demonstrate that the effectiveness of motor vehicle tax management is the result of a combination of factors, although employee competency is the most dominant factor in this study. This underscores the importance of improving competency through training, education, and the development of both technical and non-technical skills to support optimal performance. Furthermore, understanding the other factors that influence tax management effectiveness is also crucial for organizations to take more comprehensive strategic steps, focusing not only on improving employee capabilities but also on improving systems, policies, and supporting facilities as a whole. This will enable motor vehicle tax management to be more effective and efficient, and to provide the best possible service to the public.

E. CONCLUSION

Based on the research findings, it can be concluded that employee competency significantly influences the effectiveness of motor vehicle tax management at the Regional Revenue Management Center (P3D) in Tasikmalaya Regency. A simple linear regression

analysis shows a positive relationship between the two variables, indicating that any increase in employee competency directly impacts the effectiveness of motor vehicle tax management. This finding confirms that human resource quality is a key factor supporting organizational success in achieving set targets.

Statistically, the coefficient of determination indicates that employee competency contributes 86.6% to the effectiveness of motor vehicle tax management, while the remaining 13.4% is influenced by other variables outside the study. The t-test results also showed a calculated t-value of 10.486 with a significance level of 0.000, which is less than 0.005, thus accepting the research hypothesis. Thus, employee competency has been proven to be a highly dominant variable influencing the effectiveness of organizational performance.

Theoretically, employee competency, encompassing skills, knowledge, and attitudes, is capable of supporting optimal task execution. Technical skills, an understanding of tax regulations, and a professional attitude with integrity are crucial factors in improving the quality of public services. This competency also strengthens employees' abilities in providing outreach to the community, encouraging the use of digital services, and increasing public awareness and compliance.

However, the effectiveness of motor vehicle tax management remains suboptimal. This is evident in the high number of vehicles that have not re-registered (KTMDU) and the low public utilization of digital services. This situation indicates that in addition to employee competency, other factors contribute to effectiveness, such as taxpayer awareness, technological support, and implemented policies. Therefore, employee competency improvement needs to be carried out continuously through training, capacity building, and improving the quality of human resources. Other supporting efforts include intensifying public outreach to build public confidence that electronic proof of payment or Electronic Payment Obligation Determination Letter (e-SKKP) in the Sambara feature on the Sapawarga application is legally valid. Furthermore, employees are expected to continue to cooperate and coordinate with the Police and Jasa Raharja on the importance of this outreach, optimizing digital technology more evenly by building coordination with villages to expand internet networks in a number of areas that still have difficulty accessing the network, and strengthening service systems also need to be improved to encourage increased public compliance. With these steps, the effectiveness of motor vehicle tax management can be continuously improved so as to maximize Regional Original Income (PAD) receipts and support sustainable regional development.

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