



IMPLEMENTATION OF E-SAMSAT SERVICES, MOBILE SAMSAT, AND DRIVE-THRU SAMSAT SERVICES OF MOTOR VEHICLE TAX RECEIPTS AT UPTD PPD CIKANDÉ IN 2019-2023

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Abstract

Motor vehicle tax is very important for development; motor vehicle tax contributes greatly to regional revenue. Tax is one of the sources of state revenue used to finance general expenses in government administration. The success of a country can be determined by the resources obtained through taxes. This study aims to test and analyze the effect of the Implementation of E-Samsat, Mobile Samsat, and Drive Thru Services on Motor Vehicle Tax (PKB) Revenue in Serang Regency. The research method used in this study is quantitative. The population is 86,620 motor vehicle taxpayers (WPKB) registered at the Samsat UPTD PPD Cikande Office, with this study involving 100 samples. The sampling technique uses the Slovin formula and a margin of error of 10%. The data collection technique is a survey method using a questionnaire with a Likert scale. The data analysis technique uses descriptive statistical analysis, data analysis tests, classical assumption tests, multiple regression analysis, and hypothesis testing using the SPSS version 25 test tool. The results of this study indicate that: The e-Samsat service in this study is $0.523 > 0.05$, then H_0 is accepted, and H_a is rejected. Mobile Samsat in this study is $0.000 < 0.05$, then H_0 is rejected, and H_a is accepted. The purpose of this study is to investigate and evaluate the impact that the implementation of E-Samsat, Mobile Samsat, and Drive Thru Services has had on the revenue generated by the Motor Vehicle Tax (PKB) in the Serang Regency market. A quantitative research approach was utilized for this study. This study included one hundred samples, and the population consists of 86,620 motor vehicle taxpayers (WPKB) registered at the Samsat UPTD PPD Cikande Office.

Keywords: E-Samsat, Mobile Samsat, Drive Thru Samsat, Motor Vehicle Tax Receipt

INTRODUCTION

In the era of modernization, people move from place to place and need transportation, making it increasingly possible for everyone from the upper middle class to the lower middle class to meet all existing needs. One of the important things that must be owned is transportation. Transportation is very important to support community activities. Vehicles such as cars and motorbikes are not luxury goods for the community but are a basic need for daily activities. Like in Serang Regency, ownership of motorized vehicles is very high; this is supported by financial institutions that make it easy for the community to own motorized vehicles.

With very high motor vehicle ownership, it is expected to encourage increased regional tax revenues from people who pay motor vehicle taxes. Motor vehicle taxes are important for development and contribute greatly to regional revenues. Taxes are one source of state revenue used to finance general expenditures in government administration. The success of a country can be determined by the resources obtained through taxes.

Mardiasmo (2016) stated in Martha (2020) that Tax is a contribution from the people to the state treasury based on law (which is enforced) with no direct reciprocal services (contrapertasi) can be shown and used for general expenses. Regional taxes and regional levies are important sources of regional income; these revenues are used to finance the needs of regional government administration and regional development. The realization of Motor Vehicle Tax (PKB) revenue receipts at the UPTD PPD Cikande in 2019-2023 is presented in Table 1.

Table 1

Realization of Motor Vehicle Taxpayer Revenue from Serang Regency Samsat 2019-2023 (in Rupiah)

No	Year	Amount of Motor Vehicle Tax Revenue	Number of Vehicles in Arrears	Taxpayer Non-Compliance Rate (%)
1	2019	64,722,753,700	1,671,898,900	2.6%
2	2020	57,216,637,400	1,063,644,500	1.8%
3	2021	57,645,744,100	1,514,803,700	2.6%
4	2022	66,747,858,500	2,072,941,300	3.1%
5	2023	66,122,376,600	2,967,304,400	4.5%

Source: UPTD PPD Cikande, 2024

Based on Table 1.1 above, it can be seen that in 2019-2023, the amount of realization of motor vehicle taxpayers' revenue in Serang Regency increased, especially in 2023, with the amount of motor vehicle tax revenue increasing by IDR 66,122,376,600 but the number of vehicles in arrears also amounted to IDR 2,967,304,400 so the level of taxpayer non-compliance increased by 4.5%.

Information technology in government systems, or e-government, has now begun to be developed for management and public services. E-government can increase transparency between government and society and even prevent corruption Northrup & Stuart, (2023). The One-Stop Integrated Administration System (Samsat) is a government-owned institution used for administrative management regarding taxes and ownership of motor vehicles in collaboration with the police, Jasa Raharja and the provincial government Suharjono (2006). Saragih et al. (2019) stated that E-Samsat is a motor vehicle tax payment service and STNK validation using payment via ATM Banks that have collaborated throughout Indonesia (BJB, BCA, BRI, BNI, CIMB Niaga, and others). To use the E-Samsat service, the vehicle owner's ID card number registered on the Samsat server must be the same as the one registered on the bank account.

Using E-Samsat makes PKB payments easier because they can be paid anytime online. However, motor vehicle taxpayers must still return to the SAMSAT office for validation. E-Samsat also benefits local governments by providing more accurate and real-time data on PKB receipts. Convenience with an online payment system it should increase PKB revenue and make it easier for taxpayers to fulfil their tax obligations, but there are many motor vehicles. The convenience of online payments is not found in conventional payment systems, where taxpayers still process tax payments from one counter to another until completion.

Pangalila et al. (2015) studied implementing the motor vehicle tax collection system in Manado City. They found that the implementation is still ineffective because there are still many stages at the

counter that taxpayers must pass at the Samsat office. Meanwhile, factors that cause tax payments to refuse to use the e-Samsat system are lack of knowledge, complicated tax payment flows, ease of innovation before the e-Samsat system, limited banking facilities, and lack of internet facilities (Apriani et al., 2019).

The integration of information technology into government systems, or e-government, has commenced to improve public services and management. E-government can enhance transparency between the government and society and even prevent corruption. Northrup and Stuart (2023). The One-Stop Integrated Administration System (Samsat) is a government-owned institution that manages taxes and motor vehicle ownership. It was established in 2006 in collaboration with the police, Jasa Raharja, and the provincial government, Suharjono. Saragih et al. (2019) contended that E-Samsat is an STNK validation service and motor vehicle tax payment service that enables payments through ATM banks in Indonesia (BJB, BCA, BRI, BNI, CIMB Niaga, and others). To register on the Samsat server and utilize the E-Samsat service, the ID card number of the vehicle owner must match the one registered on the bank account.

The current problem is that the government has prepared various types of bolt management to meet the needs of public services regarding the payment of motorized tax arrears and to increase regional tax revenues, namely using the existence of Samsat Car e-Go. However, it is popular among the surrounding community and practitioners who are reached by four-wheeled vehicles Samsat Mobile Ajie Rifki Darmawan, (2022). The government is obliged to facilitate every service for all citizens. Mobile Samsat can be explained by the fact that four-wheeled vehicles that practice daily are placed strategically and can move according to a predetermined schedule. The presence of the Mobile Samsat car so that all citizens can be served properly and facilitate payments by the community of obligations to the State.

Sudarmaya (2023) explains that performance means work that can be achieved by individuals or groups of people in an organization on the part of their superiors to achieve legal, organizational goals without forcing rules by good ethical principles and practices. Another problem is the complicated service procedures or those that do not comply with applicable regulatory requirements, which are exacerbated by the lack of information about the administrative requirements that must be prepared when residents want to use this mobile tax car service. Other facilities still have shortcomings, namely the lack of waiting facilities. Hence, people who want to pay taxes wait while standing, making residents less satisfied with the services they receive.

Samsat Drive Thru counter service pays annual vehicle tax without having to get out of the vehicle, either car or motorbike. In addition, Samsat Drive Thru serves payment of motor vehicle tax (PKB), validation of annual Vehicle Registration Certificate (STNK) and Compulsory Contribution to Traffic Accident Fund (SWDKLL) (www.pajak.com). Mawardi (2011), the system of drive-thru service is adopted from the service provided by fast food restaurants, such as Kentucky Fried Chicken

and McDonald's. Drive-thru comes from the word drive-through, which means through the steering wheel. Where the provision of this facility allows customers or taxpayers not to need to get out of their cars/motorcycles to get service; it is just that the problem is that the drive-thru service is an innovation that is not understood by several people in more detail.

Motor vehicle tax issues were expressed during an interview with Mrs. Asminah (June 10, 2024: 12.06). Mrs Asminah complies with the rules because she pays her motor vehicle tax yearly and has never been in arrears. However, Mrs Asminah prefers to come directly to the Samsat to pay her motor vehicle tax rather than online. "I prefer to come directly to the Samsat office to pay my motor vehicle tax, even though I have to queue, but it does not take long; I only have to wait 30 minutes for the tax payment process to be completed. I have to fill in the requirements compared to paying online, which is complicated. I do not fully understand the internet". However, according to Mrs Rista (service section of the Samsat office), "Paying taxes online is easy, with E-Samsat it is more efficient, you do not have to queue anymore, just pay online anywhere, anytime, no need to queue and wait long, and payments can be made through any bank, for printing, taxpayers must come to the Samsat office.

An interview was also conducted on (June 29, 2024, at 10.40). Mrs. Wiwi Alawiyah (Head of the Receipt and Collection Section) said, "For the Mobile Samsat service, taxpayers already know the requirements that must be brought, such as the original STNK and KTP, but the limited availability of facilities for waiting, so people who want to pay taxes wait while standing. For Samsat Drive Thru, the service hours are Monday-Friday from 14.00 to 17.00 and on Saturdays from 11.00 to 16.00. Taxpayers complain that there must be an original KTP from the first-hand point of view of the motorized vehicle (if buying a used one) because this is required by the police, which may be burdensome for taxpayers who want to pay motor vehicle tax. For socialization, we always update on social media, namely Instagram, and socialization via brochures so that the public knows the schedule for Mobile Samsat and Samsat Drive Thru ".

And on the date (July 06, 2024: 10.57). I asked the taxpayer for permission to distribute the questionnaire while asking about the Samsat drive-thru service with Mr Muhamad Ikbal. "In my opinion, the Samsat drive-thru is a good innovation because I have used this service when I when I pay motor vehicle tax, I do not need to get out of the vehicle, and I can save time without waiting long. However, most taxpayers do not understand the drive-thru system because only motor vehicle taxpayers who are not in arrears can use it.

LITERATURE REVIEW

The Tax referred to in motor vehicle tax (PKB) is a tax on motorised vehicle ownership and/or control. Motorized vehicles are all-wheeled trailers used on all types of land roads or vehicles operated on water. These vehicles are driven by technical equipment in the form of motors or other equipment that converts a certain energy resource into the motive power of the motorized vehicle. This definition

is based on the Government Regulation of the Republic of Indonesia Article 1 Numbers 19 and 21 Law No. 35 of 2023 concerning General Provisions for Regional Taxes and Regional Retributions (PDRD). In Ilhamsyah et al. (2016), Zuraida asserts, "Motorized vehicle tax is one of the components of regional taxes included in the type of provincial taxes."

Motor vehicle tax is claimed to be an important factor in increasing regional income; therefore, optimal motor vehicle tax revenue is necessary. Various innovations are being sought to improve tax compliance with taxpayer obligations.

Agency theory creates a conflict of interest between the principal and the agent (Jensen & Meckling, 1976). As the principal, the government expects the operational costs to be as minimal as possible so that the profit generated by the company is high and the corporate income tax payable by the company increases. However, as the agent, the company expects the operational costs to be as effective as possible so that the profit generated by the company is efficient enough to make the corporate income tax payable by the company smaller. Therefore, the level of profitability and the company's operational expenses affect the Corporate Income Tax payable.

Law Number 28 of 2007 states regarding general provisions and tax procedures, Article 1 states, "Tax is a mandatory contribution to the state owed by individuals or bodies, which is mandatory based on the law, without receiving direct compensation, and is used for state needs for the greatest possible prosperity of the people."

The improving economic conditions and increasing purchasing power of motor vehicles have increased the potential for motor vehicle tax revenues. However, this large potential for tax revenues must also be balanced with taxpayer compliance. Trivedi, Shehata, and Lynn (2003) stated that the most influential factor on tax revenues is the level of tax compliance. In line with Trivedi and Lynn, Chau & Leung (2009) also argues that a country's people's level of taxpayer compliance will affect tax revenue. The more compliant (non-compliant) the taxpayer, the greater (smaller) the potential tax revenue that will be received.

METHODS

The method used in this research is quantitative and based on a positivist philosophy. It involves researching a specific population or sample, collecting data using research measuring instruments, and analysing quantitative/statistical data.

Population and Sample

This study's population was motor vehicle taxpayers (WPKB) registered at the Cikande UPTD PPD Samsat Office, totalling 86,620. The sampling technique in this study was determined using the Slovin formula, namely:

$$n = \frac{N}{1 + Ne^2}$$

Information:

n = Number of samples

N = Population

e = Margin of error max is the maximum error that can still be tolerated.tolerated (10%).

Based on data from the Cikande PPD UPTD in 2023, the number of taxpayers recorded vehicles (units) of as many as 86,620, then the number of samples for this study with a maximum margin of error of 10% is:

$$n = \frac{86.620}{1+86.620} = 99,99$$

Thus, the sample size used in this study is 99.99 when rounded up to 100 respondents. The author uses this sampling technique to simplify the process of taking samples.

Data collection technique

The techniques used in writing this research are as follows:

1. Questionnaire

Primary data collection was conducted using a survey method using a questionnaire. Respondents will be asked several questions and then asked to answer according to their opinions. A five-point Likert scale is used, starting from 5 for strongly agree (SS) and 1 for strongly disagree (STS). The details are as follows:

Table 2 Likert Scale Categories

Category	Score
Very Agree	5
Agree	4
Disagree Less	3
Do not agree	2
Strongly Disagree	1

Source: Sugiyono, 2017

2. Literature Study

This technique aims to obtain library data by studying, reviewing, and examining literature relevant to the research topic, namely books, journals, and articles related to research that can be a theoretical basis for this research.

3. Accessing websites and sites

This method is used to search for websites and sites that provide information related to research problems and to search for theories that support the research used.

RESEARCH RESULTS AND DISCUSSION

This investigation aims to evaluate the implementation of e-samsat, mobile samsara, and drive-thru samsat services on motor vehicle tax revenue. Respondents were administered a questionnaire during the course of this investigation. The questionnaires that respondents have completed will be collected once more to summarise them in Microsoft Excel and process them using SPSS version 25. Data collection in this study was carried out in several stages, namely by distributing 100 questionnaires to respondents, namely taxpayers at the UPTD PPD Cikande.

Table 3 Respondents by Gender

Gender					
		Frequency	Per cent	Valid Percent	Cumulative Percent
Valid	Man	68	68.0	68.0	68.0
	Woman	32	32.0	32.0	100.0
	Total	100	100.0	100.0	

Source: Output Data Processed by SPSS 25

Based on Table 3, the respondents were predominantly male, 68 people with a percentage of 68%, and female respondents, 32 people with a rate of 32%.

Table 4 Respondents by Age

Age					
		Frequency	Per cent	Valid Percent	Cumulative Percent
Valid	<20	4	4.0	4.0	4.0
	21-30	80	80.0	80.0	84.0
	31-40	9	9.0	9.0	93.0
	41-50	7	7.0	7.0	100.0
	Total	100	100.0	100.0	

Source: Output Data Processed by SPSS 25

Based on Table 4, it can be seen that respondents based on age are dominated by respondents aged between 21-30 years with the highest percentage, namely 80%, compared to other respondents such as those aged <20 years with a rate of 4% and those aged 31-40 years with a rate of 9% and also those aged 41-50 years with a percentage of 7%.

Table 5 Respondents Based on Last Education

Last education					
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Senior high school	75	75.0	75.0	75.0
	Diploma	1	1.0	1.0	76.0
	Bachelor	24	24.0	24.0	100.0
	Total	100	100.0	100.0	

Source: Output Data Processed by SPSS 25

Table 5 shows that the respondents, based on their last education, were mostly high school graduates, with a total of 75 respondents, a percentage of 75%; Diploma graduates, with a rate of 1%, and Bachelor graduates, with a percentage of 24%.

Table 6 Respondents by Occupation

Work					
		Frequency	Per cent	Valid Percent	Cumulative Percent

Valid	Private sector employee	31	31.0	31.0	31.0
	Civil Servant	4	4.0	4.0	35.0
	Other	65	65.0	65.0	100.0
	Total	100	100.0	100.0	

Source: Output Data Processed by SPSS 25

Based on Table 6, it can be seen that most respondents are Others, with a total of 65 respondents and a percentage of 65%, respondents with Private Employee jobs, with a total of 31 respondents and a rate of 31%, and ASN employees, with a total of 4 respondents and a percentage of 4%.

Table 7 Descriptive Statistical Analysis Descriptive Statistics

N		Minimum	Maximum	Mean	Std. Deviation
Total X1	100	6	25	19.91	4,989
Total X2	100	7	30	24.40	6,030
Total X3	100	13	35	27.73	4,759
Total Y	100	9	30	23.84	5,966
Valid N (listwise)	100				

Source: Output Data Processed by SPSS 25

Table 7 Estimated Average Value

1.00 – 1.80	Very Bad / Very Low
1.81 – 2.75	Not Good / Low
2.61 – 3.40	Good Enough / Average
3.41 – 4.20	Good / High
4.21 – 5.00	Very Good / Very High

Source: Husein Umar (2013)

Based on Table 7, it is known that the calculation results of the average value (mean) of each overall item for the motor vehicle tax revenue variable obtained a value of 3.97 (23.84: 6) in the range of 3.41-4.20, which indicates a good/high category. The average value (mean) of each overall item for the E-Samsat service variable obtained a value of 3.98 (19.91: 5) in the range of 3.41-4.20, indicating a good/high category. The average value (mean) of each overall item for the Mobile Samsat service variable was 4.06 (24.40: 6) in the range of 3.41-4.20, indicating a good/high category. The average value (mean) of each overall item for the Drive Thru service variable obtained a value of 3.96 (27.73: 7) in the range of 3.41-4.20, which indicates a good/high category

Table 8 Recapitulation of Validity Test Results

Variables	Question	r value count	Table r value	Validity
Vehicle Tax ReceiptMotorized (Y)	Y1.1	0.370	0.1966	Valid
	Y1.2	0.952	0.1966	Valid
	Y1.3	0.967	0.1966	Valid
	Y1.4	0.966	0.1966	Valid
	Y1.5	0.958	0.1966	Valid
	Y1.6	0.857	0.1966	Valid
E-Samsat Service (X1)	X1.1	0.954	0.1966	Valid
	X1.2	0.981	0.1966	Valid
	X1.3	0.974	0.1966	Valid
	X1.4	0.977	0.1966	Valid
	X1.5	0.965	0.1966	Valid
Samsat Services	X2.1	0.957	0.1966	Valid

Variables	Question	r value count	Table r value	Validity
Circumference (X2)	X2.2	0.935	0.1966	Valid
	X2.3	0.963	0.1966	Valid
	X2.4	0.965	0.1966	Valid
	X2.5	0.978	0.1966	Valid
	X2.6	0.833	0.1966	Valid
Samsat Drive Thry (X3) Service	X3.1	0.962	0.1966	Valid
	X3.2	0.965	0.1966	Valid
	X3.3	0.955	0.1966	Valid
	X3.4	0.972	0.1966	Valid
	X3.5	0.731	0.1966	Valid
	X3.6	0.961	0.1966	Valid
	X3.7	0.547	0.1966	Valid

Source: Output Data Processed by SPSS 25

Based on Table 8, all the questions above have a calculated r value greater than the r table, indicating that each question has a significant correlation and high validity. With the computed r value exceeding the r table, we can conclude that the questions are statistically reliable and can provide consistent and accurate results in the intended measurement. It indicates that the measurement instrument is effective and can be trusted for research or evaluation.

Table 9 Reliability Statistics

Cronbach's Alpha	N of Items
,983	5

Source: Output data processed by SPSS 25

Based on Table 9, the reliability coefficient $\alpha = 0.983$ is obtained because the result of this calculation is more than 0.6, so it can be concluded that the variable (X1) is declared reliable.

Table 10 Reliability Statistics

Cronbach's Alpha	N of Items
,972	6

Source: Output data processed by SPSS 25

Based on Table 10, the reliability coefficient $\alpha = 0.972$ is obtained because the result of this calculation is more than 0.6, so it can be concluded that the variable (X2) is declared reliable.

Table 11 Reliability Statistics

Cronbach's Alpha	N of Items
,824	7

Source: Output data processed by SPSS 25

Based on Table 11, the reliability coefficient $\alpha = 0.824$ is obtained because the result of this calculation is more than 0.6, so it can be concluded that the variable (X2) is declared reliable.

Table 12 Reliability Statistics

Cronbach's Alpha	N of Items
,928	6

Source: Output data processed by SPSS 25

Based on Table 12, the reliability coefficient $\alpha = 0.928$ is obtained because the result of this calculation is more than 0.6, so it can be concluded that the variable (Y) is declared reliable. The results of the reliability test in the image above show all variables used as statements or indicators in this study, from the e-amsat service implementation variable (X1), the mobile samsat variable (X2), the drive-thru samsat variable (X3) and motor vehicle tax revenue (Y) are reliable because they show a high level of reliability. It is evidenced by the alpha coefficient value of more than 0.600 so that it can be used as a measuring instrument that can be relied on or trusted.

Table 13 Recapitulation of Multiple Linear Regression Test Results

Coefficients ^a								
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	-,372	,825		-,451	,653		
	TOTAL X1	,053	,082	,044	,641	,523	,080	12,567
	TOTAL X2	,893	,071	,903	12,515	,000	,073	13,767
	TOTAL X3	,049	,069	,039	,713	,478	,123	8,108

a. Dependent Variable: TOTAL

Source: Data processed with SPSS 25

Based on Table 4.12, it can be seen that the constant $A = 0.372$ and the coefficient $x_1 = 0.053$ $x_2 = 0.893$, and $x_3 = 0.049$ so the regression equation becomes: $Y = -0.372 + 0.053x_1 + 0.893x_2 + 0.049x_3 + e$

Information:

Y = Motor Vehicle Tax Revenue A = Constant

X_1 = E-Samsat Service X_2 = Mobile Samsat X_3 = Drive Thru Samsat e = Interfering Variable

1. Based on this equation, the constant value is -0.372, meaning that if the variables X_1 , X_2 , and X_3 are negative, Y will have a negative value of -0.372.
2. Based on the multiple regression analysis results for the E-Samsat service regression coefficient (X_1) on Motor Vehicle Tax Revenue (Y), a result of 0.053 was obtained. This result states a positive influence between E-Samsat services and Motor Vehicle Tax Revenue in the same direction.
3. Based on the multiple regression analysis results for the Mobile Samsat regression coefficient (X_2) on Motor Vehicle Tax Revenue (Y), we obtained a result of 0.893. This indicates a positive influence between Mobile Samsat and Motor Vehicle Tax Revenue in the same direction.
4. Based on the multiple regression analysis results for the Samsat Drive Thru regression coefficient (X_3) on Motor Vehicle Tax Revenue (Y), a result of 0.049 was obtained. This result states a positive influence between Samsat Drive Thru and Motor Vehicle Tax Revenue in the same

direction.

Table 14 Recapitulation of R^2 Test Results

Model Summary^b					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin- Watson
1	,982a	,964	,963	1,154	,420
a. Predictors: (Constant), TOTALX3, TOTALX1, TOTALX2					
b. Dependent Variable: TOTAL					

Source: Data processed with SPSS 25

Based on Table 14, the Adjusted R square (R^2) obtained a value of 0.963, which means 96.3% of motor vehicle tax revenue is influenced by E-Samsat, mobile Samsat, and Drive-thru Samsat services. The rest can be influenced by other variables not examined in this study.

Table 15 Summary of Hypothesis Test Results t

Model		Unstandardized Coefficients		Standardization and Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-,372	,825		-,451	,653
	TOTAL X1	,053	,082	,044	,641	,523
	TOTAL X2	,893	,071	,903	12,515	,000
	TOTAL X3	,049	,069	,039	,713	,478

Source: Data processed with SPSS 25

1. The p-value of the E-Samsat service variable in this study is $0.523 > 0.05$, so H_0 is accepted, and H_a is rejected. H_0 is accepted, meaning there is no influence of E-Samsat services (X1) on vehicle tax revenue motorized (Y).
2. The p-value of the Mobile Samsat variable in this study is $0.000 < 0.05$, then H_0 is rejected, and H_a is accepted. H_a is accepted, meaning the mobile Samsat (X2) influences motor vehicle tax revenue (Y).
3. The p-value of the Samsat Drive Thru variable in this study is $0.478 > 0.05$, so H_0 is accepted, and H_a is rejected. H_0 is accepted, meaning the Samsat Drive Thru (X3) has no influence on vehicle tax revenue motorized (Y).

Table 16 Recapitulation of F Test Results (Anova)

ANOVA^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	3395,629	3	1131,876	850,165	,000b
	Residual	127,811	96	1,331		
	Total	3523,440	99			

a. Dependent Variable: TOTAL

b. Predictors: (Constant), TOTALX3, TOTALX1, TOTALX2

Source: Data processed with SPSS 25

Based on Table 16, the p-value is 0.000, which means that the value is smaller than 0.05, as

determined by the results of the F test in the table so that it can be concluded. Simultaneously, the independent variables in this study, namely e-samsat services (X_1), mobile samsat (X_2), and drive-thru samsat (X_3), have a positive effect on Motor Vehicle Tax Revenue (Y). By the previously analyzed regression model, each variable, namely intellectual, emotional, and spiritual intelligence, simultaneously affects employee performance.

Discussion of Research Results

1. The Impact of E-Samsat Services on Motor Vehicle Tax Revenue

The *p-value* of the E-Samsat service variable in this study is $0.523 > 0.05$, then H_0 is accepted, and H_a is rejected. H_0 is accepted, meaning E-Samsat services (X_1) do not influence motor vehicle tax revenue (Y). The study results indicate that E-Samsat services have not significantly impacted the increasing motor vehicle tax revenue at UPTD PPD Cikande. This study is in line with the study by Kusumawardani et al. (2018), which found that even though online services are implemented, many other factors still influence tax revenue.

2. The Impact of Mobile Samsat on Motor Vehicle Tax Revenue

The *p-value* of the Mobile Samsat variable in this study is $0.000 < 0.05$, then H_0 is rejected, and H_a is accepted. H_a is accepted, meaning the mobile Samsat (X_2) influences motor vehicle tax revenue (Y). Implementing the Mobile Samsat service at the UPTD PPD Cikande aims to make it easier for the public to pay motor vehicle taxes more flexibly and affordably. This service operates by visiting various strategic locations so taxpayers no longer need to see the Samsat office. Research shows that the Mobile Samsat service has a positive influence on increasing motor vehicle tax revenue. This is supported by a study by Andriana et al. (2019), which states that the Mobile Samsat service can increase taxpayer compliance due to its ease of access.

3. The Impact of Samsat Drive-Thru on Motor Vehicle Tax Revenue

The *p-value* of the Samsat Drive Thru variable in this study is $0.478 > 0.05$, so H_0 is accepted, and H_a is rejected. H_0 is accepted, meaning the Samsat Drive Thru (X_3) has no influence on motor vehicle tax revenue (Y). Implementing the Samsat Drive Thru service at the UPTD PPD Cikande is expected to make it easier for taxpayers to pay vehicle tax. Motorized vehicles are faster and more efficient. This service allows taxpayers to make payments without getting out of their cars, reducing queue times and increasing convenience. However, this study shows that the Samsat Drive Thru service has not had a significant impact on increasing motor vehicle tax revenues at the UPTD PPD Cikande. Research by Setiawan et al. (2019) supports this finding by showing that even though drive-thru services were implemented, tax revenues did not significantly increase.

4. The Impact of Implementing E-Samsat Services, Mobile Samsat, and Samsat Drive Thru Regarding Motor Vehicle Tax Revenue

Based on the simultaneous test, a significance value of 0.000 was obtained, which is smaller than 0.05 ($0.000 < 0.05$), so it can be concluded that simultaneously, the independent variables in this

study, namely e-samsat services, mobile samsat, and drive-thru samsat, have a positive effect on Motor Vehicle Tax Revenue.

CONCLUSION

Based on the results of the analysis and discussion, the following conclusions can be drawn:

1. The research and data testing results show that E-Samsat Services does not influence motor vehicle tax revenue. It can be seen from the results of the $t_{count} > t_{table}$, $0.523 > 0.05$, then H_0 is accepted, and H_a is rejected. Based on the study results, 46% gave positive responses to E-samsat services, 54% gave negative reactions to E-samsat services, and the results of E-samsat services at UPTD PPD Cikande were negative and higher. There was no influence of E-Samsat services on motor vehicle tax revenues. The study results indicate taxpayer awareness is still a major challenge in increasing tax revenues. Many taxpayers are unfamiliar with E-Samsat services or feel more comfortable making payments conventionally.
2. The research and data testing results show that Mobile Samsat Services influences motor vehicle tax revenue. It can be seen from the results of the $t_{count} < t_{table}$, $0.000 < 0.05$, then H_0 is rejected, and H_a is accepted.
3. The research and data testing results show that Samsat Drive-Thru Service influences tax revenue. It can be seen from the results of the $t_{count} > t_{table}$, $0.478 > 0.05$ then H_0 is accepted, and H_a is rejected. There is no influence of the drive-thru SAMSAT on motor vehicle tax revenue.
4. Based on the results of research and data testing, the implementation of E-sam sat services (X1), mobile Samsat (X2), and drive-thru Samsat (X3) together influence vehicle tax revenues. Motorized vehicles (Y) at UPTD PPD Cikande, this can be seen from the implementation of E-samsat, mobile Samsat, and drive-thru Samsat services, which provide a value of F count $< F_{table}$, $0.000 < 0.05$, then H_0 is rejected and H_a is accepted. Simultaneously, the independent variables in this study, namely e-samsat, mobile Samsat, and drive-thru Samsat services, positively affect Motor Vehicle Tax Revenue.

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