



IMPLEMENTATION OF ONLINE ANNUAL MOTOR VEHICLE TAX PAYMENT SERVICES IN THE CIBADAK SAMSAT AREA, SUKABUMI REGENCY

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ABSTRACT

The purpose of this study was to determine the implementation of the annual online motor vehicle tax payment service in the Cibadak Samsat area, Sukabumi Regency. This study uses a descriptive method with a qualitative approach. The research focus is based on the implementation theory of based on two dimensions, namely the dimensions of standards and policy objectives and the dimensions of communication between organizations. The respondents of this research are motor vehicle taxpayers and employees related to the researcher. The main instrument in data collection is in the form of questionnaires, and interviews and also assisted with observations and documentation/libraries. Data analysis used the Weight Mean Score formula to use the average score. The results of the study show that the implementation of the annual online PKB payment service has been going well. This can be seen from the application of online PKB payment services through the J'Bret Samsat program that is in accordance with policy standards and targets which can make taxpayers feel easy, fast, safe, transparent, and timely in making annual PKB payments so that taxpayers do not need to worry about delays in annual PKB payments when the taxpayer is in a different city. However, it was found that there are still not so many taxpayers who use online PKB payment services because there are still obstacles to its implementation.

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INTRODUCTION

Tax revenue is a source of state revenue; in addition to being a demand for increasing state revenue, it cannot be separated from reforms to tax policies that hope that taxes can be collected optimally. According to law number 28 of 2007, tax is a mandatory contribution to the state owed by an entity or individual that is coercive based on the law by not getting direct compensation and can be used for the needs of the state to realize prosperity. Provincial taxes are sources of regional income that can finance regional development and local government administration as contained in Law no. 28 of

2009 concerning Regional Taxes and Levies. Motor Vehicle Tax (PKB) is one of the revenues to finance local and regional development sustainability. One of the agencies in charge of collecting local taxes is the SAMSAT (One Roof Manunggal Administration System). With the SAMSAT, the Regional Government can make it easier for the community to pay their taxpayers' payments, especially in making PKB payments.

Based on the results of a field survey at the SAMSAT Cibadak Office, Sukabumi Regency, although there is already a SAMSAT that can facilitate tax payments, in reality,

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there are still some taxpayer complaints in the process of paying motor vehicle taxes at the SAMSAT office, including First, public complaints regarding Limited parking space provided. Second, public complaints about too long queues for payments, so it takes a long time to make tax payments. Third, Public Complaints of Taxpayers regarding late payments of Motor Vehicle Taxes, because they are busy at work, are immediately subject to fines. Fourth, public complaints are still brokers who take advantage of the opportunity to pay taxes quickly, resulting in inflated payments.

The government's efforts, especially the West Java Provincial Government, follow the Presidential Regulation of the Republic of Indonesia Number 38 of 2017 concerning Regional Innovation. Regional Innovation is based on increasing efficiency, improving effectiveness, improving service quality, not causing conflicts of interest, being oriented to the public interest, being carried out openly, meeting appropriate values, and being accountable for the results, not for self-interest. Seeing this, the West Java Provincial Government made one of the breakthroughs, namely the Ngabret West Java One-Stop Manunggal Administration System (SAMSAT J'Bret) service. Minister for Administrative Reform and Bureaucratic Reform Syafruddin inaugurated the launch of the J'bret Samsat, which took place in the Gedung Sate Bandung courtyard Monday (28/01).

Through the J'bret Samsat service, the people of West Java can now pay the annual vehicle tax through Bank BJB, Indomaret minimarkets, Alfamart, Alfamidi, Tokopedia, Bukalapak, Kaspro and PPOB counters. STNK can also be validated at the Samsat Parent, Samling, and Police Traffic Units that have been appointed. (bapenda Jabar 2020). Based on the above background, this encourages researchers to research more deeply about implementing online motor vehicle tax payment services in the Cibadak Samsat area, Sukabumi Regency.

LITERATURE REVIEW

This study refers to previous research conducted by: Wahyudin et al. (2019). This research shows that the application of e-governance in population administration

services at the Population and Civil Registry Office of Bogor City affects the efficiency and effectiveness of performance so that it becomes community satisfaction. Receiving services, with community satisfaction means that the services provided are of high quality.

Habibsaragih et al. (2019) show the results of their research that after a year of implementing e-SAMSAT, it has not shown significant benefits both for increasing PKB receipts and for the ease of administration received by taxpayers. The inhibiting factors found were that E-Samsat had not been fully implemented with a complete online system, the habit of using informal or formal intermediary services, which was still favoured by taxpayers and the low level of socialization of e-samsat to the public.

Bimantara (2018) results of his research show that if you are late in paying taxes, you will get warnings and sanctions, in this case, a warning that is not clear with what kind of warning and how the UPPD is doing, and then there is no other effort other than issuing a warning letter. Curriculum implementation is the process of implementing new ideas, programs or activities with the hope that others can accept and make changes to learning and obtain the expected results (Fitriana Ibrahim, 2018). Implementation is a series of activities in delivering policies to the community so that these policies can bring results with what is expected (Gaffar, 2009).

This study uses the theory proposed by Van Meter & Van Horn (1975) by taking two dimensions, namely the dimensions of standards and policy objectives and the dimensions of communication between organizations. (a). Policy Standards and Objectives: the existence of measurable and transparent policy standards and targets so they can be realized. If there is ambiguity in this dimension, multiple interpretations can occur, and it is easy to cause conflict between implementation agents. This dimension is based on the paramount importance of the factors that can determine policy performance. (b). Communication between Organizations: in implementation, there must be coordination and support from other agencies. Thus there is a need for cooperation and coordination

between agencies to achieve success in a program.

Coordination is a mechanism that determines the implementation of a policy so that the better communication between

organizations, it is assumed that the occurrence of errors will be minimal and vice versa. Based on the two dimensions above, the operational variables of the public implementation model (Van Meter & Van Horn, 1975) are shown in table 1 as follows:

Table 1. Operational Variable Implementation Public Model

Variable	Dimension	Indicator
Policy Implementation Van Meter & Van Horn (1975)	Policy Standards and Objectives	Ideal for the social and cultural conditions of the community
		Realistic with circumstances and abilities (Society Expertise
	Inter-Organizational Communication	Human Resources
		Financial resources
		Time resource

METHODS

The research method used is a descriptive method with a quantitative approach. *Descriptive research* is a method that describes or provides an overview of the object under study through data or samples that have been collected without analyzing and making generally accepted conclusions (Sugiyono, 2012). Meanwhile, according to Umar (2008), descriptive research describes what is done by a company based on existing factors to be further processed into data and then analyzed to obtain a conclusion. According to Sugiyono (2013), quantitative research is a research method based on the philosophy of positivism that is used to examine specific populations and samples, sampling techniques are generally carried out randomly using research instruments, and data analysis are quantitative/statistical. This study describes the implementation of online annual PKB payment services in the Cibadak Samsat area, Sukabumi Regency. Respondents in this study were taxpayers and employees related to researchers at Cibadak Samsat.

Data collection techniques are the most strategic steps in research because the main goal is to obtain data (Sugiyono, 2011). The data collection techniques for this research are as follows: First is field Research is research carried out directly to obtain data concerning problems to become the object of research using techniques including (a). An *interview* is a data collection method that requires direct

communication between the investigator and the subject or respondent (Sedarmayanti & Syarifudin, 2011). Interviews were conducted with leaders and employees related to researchers at the Cibadak Samsat. b). *Observation* is a complex process composed of various biological and psychological processes (Sugiyono, 2010).

In addition, observation can also be said to collect data directly on the activities of the object under study and review the field with notes. c). *Documentation* is a method used to obtain data and information from books, archives, documents, writings, numbers and pictures in the form of reports and information supporting research (Sugiyono, 2018). Sugiyono (2017) Documentation records past events in documents, pictures, writings or works. Researchers use documentation in data collection by recording documents related to PKB payments needed for research purposes. d). The questionnaire is a collection of field data by making a questionnaire so that respondents can choose alternative answers that they consider the fastest and most appropriate and follow the expectations of respondents.

The next is Literature study is all efforts made to collect information relevant to the topic or problem that will be/is being researched. This information is obtained from scientific books, essays, research reports, regulations, theses and other sources. Data analysis using quantitative data can be grouped based on the dimensions and types of

respondents' answers and tabulates data, and performs calculations to solve research problems. The research questionnaire uses a Likert scale divided into five answer choices with the highest value of 5 and the lowest of 1. This calculation uses the Weight Mean Score (WMS) formula to find the average of the respondents' answers.

RESULTS AND DISCUSSION

The variable of implementing the online annual motor vehicle tax payment service in the Cibadak Samsat area, Sukabumi Regency, is measured based on two dimensions, namely: the standards and policy objectives and the dimensions of communication

between organizations. The results of this study based on these dimensions can be addressed in the following Table 2.

Based on the table above shows that the data recapitulation on the dimensions of standard and policy objectives as well as the dimensions of communication between organizations in the variables of the implementation of online PKB payment services in the Cibadak Samsat area, Sukabumi Regency is as follows:

- 1) The general recapitulation of the average dimensions of standard and policy targets in respondents' answers can reach 4.28, which is an excellent score.

Table 2: Recapitulation of Overall Score Dimensions

No	Statement Items	Mean	Assessment criteria
Recapitulation of Overall Score Dimensions of Standards and Policy Goals			
1	Ideal in the ease of online PKB payments	4,36	Very good
2	Ideal for online PKB payments	4,30	Very good
3	Realistic with the state of the times	4,31	Very good
4	Realistic can be understood in online PKB payments	4,18	Well
	Total	4,28	Very good
Recapitulation of Overall Score Dimensions of Inter-Organizational Communication			
1	Coordination in the socialization of online tax payment programs	3,70	Well
2	Coordination in online payment mechanisms	3,72	Well
3	Transmission in online payment program advertising	3,83	Well
4	Transmission in the online tax payment program information delivery language	4,04	Well
5	Be consistent in socializing the online tax payment program	3,70	Well
	Total	3,79	Well

- 2) The general recapitulation in the dimensions of inter-organizational communication on respondents' answers can reach 3.79 based on the criteria of good scores.

By looking at the results of the data recapitulation, each dimension can be described, while the descriptions of the standard dimensions and policy objectives are as follows:

- 1) The statement in the ideal indicator with the item convenience of paying motor vehicle taxes online through Alfamart, Indomaret, Alfamidi, Tokopedia, Bukalapak, Kaspro, ATMs and selected

banks can be assessed on the implementation of the annual online PKB payment service with an average value of 4.36 that fall into the "Very Good" criteria. In the sense that online tax payments can make it easier for taxpayers to pay Motor Vehicle Tax (PKB).

- 2) Statements in ideal indicators with items of interest in online motor vehicle tax payments through Alfamart, Indomaret, Alfamidi, Tokopedia, Bukalapak, Kaspro, ATMs and selected banks can be assessed on the implementation of the annual online PKB payment service with an average value of 4.30 that fall into the

- "Very Good" Criteria. In a sense, making online tax payments in the future can attract taxpayers' interest in making online tax payments because it is more practical.
- 3) Statements in Realistic indicators with items of conformity with PKB payments with the current developments, which all use digital media to make online motor vehicle tax payment transactions either through Alfamart, Indomaret, Alfamidi, Tokopedia, Bukalapak, Kaspro, ATMs, and Banks selected, can be assessed on the implementation of online PKB payment services with an average value of 4.31 which is included in the "Very Good" Criteria. In a sense, respondents can receive very well with the annual online CLA payments.
 - 4) Statements in Realistic indicators with the item being the ability of taxpayers to understand online motor vehicle tax payments through Alfamart, Indomaret, Alfamidi, Tokopedia, Bukalapak, Kaspro, ATMs and selected banks, can be assessed on the implementation of online PKB payment services with an average value an average of 4.18 which is included in the "Good" Criteria. In the sense that the respondent thinks that the respondent can easily understand the online annual PKB payment because the respondent already knows the place of payment.
- Furthermore, a description of the dimensions of communication between organizations is as follows:
- 1) Statement of coordination indicators with items of socialization of the implementation of online motor vehicle tax payment services through Alfamart, Indomaret, Alfamidi, Tokopedia, Bukalapak, Kaspro, ATMs and selected banks can be assessed with an average value of 3.70, which is included in the Criteria "Well". In a sense, the socialization carried out by the Cibadak Samsat has been good because the socialization of online PKB payments has gone through social media, TV advertisements and distribution of brochures/pamphlets to the installation of brochures/banners at the Samsat office.
 - 2) Statement of coordination indicators with items of annual online PKB payment mechanisms through Alfamart, Indomaret, Alfamidi, Tokopedia, Bukalapak, Kaspro, ATM, PPOB and selected banks can be assessed on the implementation of the j'bret samsat program with an average value of 3,72 which are included in the "Good" Criteria. In a sense, respondents can understand well the mechanism for paying taxes through online PKB payments.
 - 3) The statement of transmission indicators in the presence of advertisements for online PKB payment services either through print or electronic media can be assessed on the implementation of the annual online PKB payment services with an average value of 3.83, which is included in the "Good" Criteria. In the sense that the average respondent can find out about the delivery of information in the annual PKB payment online.
 - 4) Statement of transmission indicators in the language used in delivering information in the implementation of online annual motor vehicle tax payment services through Alfamart, Indomaret, Alfamidi, Tokopedia, Bukalapak, Kaspro, ATM and selected banks can be assessed with an average value of 4 .04 which is included in the "Good" Criteria. In a sense, the language used in delivering information is good because everyone quickly understands the language used.
 - 5) The statement of consistent indicators in the socialization of annual online PKB payment services through Alfamart, Indomaret, Alfamidi, Tokopedia, Bukalapak, Kaspro, ATMs and selected banks can be assessed with an average value of 3.70, which is included in the "Good" criteria. Respondents think that socialization is carried out continuously, especially by the Cibadak Samsat office in distributing brochures/pamphlets and banners that are applied at the location; some respondents can also know that socialization is carried out continuously through social media, television advertisements and social media. Print media.

Research on the implementation variables of online annual PKB payment

services with two dimensions can be averaged in the following table:

Table 3. Recapitulation of Dimensions

No	Statement Items	Mean	Assessment criteria
1	Policy standards and objectives	4,28	Very good
2	Communication between organizations	3,79	Well
	Total	4,03	Well

Based on the table above, it can be said that the implementation of online PKB payment services in the Cibadak SAMSAT area can be said to have gone well even though it is still not running optimally in its implementation because there are still obstacles in the ratification process that must be ratified directly to SAMSAT.

CONCLUSION

Based on the presentation of the results and discussion above, the authors can conclude that the implementation of the annual online PKB payment service in the Cibadak Samsat area, Sukabumi Regency, can be said to have gone well even though it has not run optimally. According to Van Meter and Van Horn, this can be proven based on the implementation theory by taking two dimensions, namely the dimensions of standards and policy objectives and the dimensions of communication between organizations, by producing an average value of 4.03, which is included in the criteria for good scores. In addition, it can also be proven by looking at the total number of online annual PKB payers within one year, which is 70,293 annual online PKB payers in the Cibadak Samsat area, Sukabumi Regency. The data recapitulation for each dimension is as follows:

First, on the dimensions of standard and policy objectives with an average value of 4.28 with an outstanding score criterion. This shows that the implementation of online PKB payment services can be profitable, facilitate and attract taxpayers' interest with the suitability of the development of information and communication technology to make motor vehicle tax payments in advance so that taxpayers can avoid fines due in tax payments when taxpayers in a busy state. Second, on the dimensions of inter-organizational

communication with an average score of 3.79 with the criteria of Good value. This shows good coordination, transmission and consistency in implementing annual online PKB payment services. However, socialization and program users are still not evenly distributed because most are only known and used by people who are close to urban areas or those who use the program. People who already understand the development of advances in information and communication technology with adequate facilities and infrastructure to make online motor vehicle tax payments. In implementing the annual online PKB payment service in the Cibadak Samsat area, Sukabumi Regency, obstacles still cause the annual online PKB payment to be not maximal.

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