

IMPLEMENTATION OF E-SAMSAT IN KUANTAN SINGINGI DISTRICT

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ABSTRACT

Received: 5 January 2024
Accepted: 14 February 2024

Keywords:
e-samsat, Tax, Taxpayer

The use of technology in motor vehicle tax administration is becoming increasingly crucial in the digital era. This journal explores the implementation of E-Samsat, an electronic administration system aimed at enhancing the efficiency and accuracy of taxation processes. The applied research method is qualitative, focusing on a profound understanding of challenges and successes in adopting E-Samsat. The study involved in-depth interviews with stakeholders, document analysis, and direct observation of the implementation process. Research findings illustrate that technological infrastructure, system security, as well as user awareness and skills are major challenges. However, through effective integration with other systems, impactful socialization, and a deep understanding of societal needs, the implementation of E-Samsat can achieve success. These qualitative results provide valuable insights for decision-makers, government officials, and researchers to enhance the effectiveness of similar system implementations in the future.

1. INTRODUCTION

As times progress, the more rapidly the technologies created by humans will develop as a form of improving services for personal life or society. One of the influences of technological development is the services that are provided and that will be used later using technology with the help of the internet network as an intermediary.

In the Indonesian government itself, digital-based services have begun to be realized since the issuance of presidential instruction No. 03 of 2003 concerning e-government, which briefly states that the Indonesian government must be able to adapt to developments in the times, which will later be carried out using digital as a form of very rapid developments in the times. One of the 2 forms of digital-based service is e-Samsat which is a digital service program from the Samsat agency or known as a single, one-roof administrative unit where this agency is responsible for the administration of motor vehicle taxation, one of which is paying taxes for taxpayers. . Motor vehicle tax is very important for development. Motor vehicle tax contributes greatly to regional revenue (Dan et al., 2023) , so with the importance of tax as regional income, the government regulates regulations or policies so that the continuity of motor vehicle tax payments can be maximally absorbed. One of the government's programs so that taxpayers no longer complain or have trouble paying taxes is by using digital services or better known as e-samsat.

The implementation of the One-Stop Single Administration System states that improving the quality of Samsat joint office services can be done by establishing the E-Samsat National Online Samsat (Dan et al., 2023) , based on Presidential Regulation Number 5 of 2015 Article 22 paragraph 1 concerning System Implementation The

Manunggal One Roof Administration stated that improving the quality of office services with Samsat can be done by establishing a National Online Samsat (E-Samsat) (Dan et al., 2023) .

By using e-Samsat, motor vehicle tax payments can be easily accessed, you can monitor tax status, this allows motor vehicle owners to know when the tax payment is due, which can avoid fines for late payment of tax and can also reduce vehicle tax payments using brokers. where it cannot be avoided that there will be fraud committed, such as embezzlement of tax funds, which still continues to this day.

The factors that cause taxpayers to adopt e-SAMSAT are due to participation in the digitalization era, ease of obtaining information on the amount of Motor Vehicle Tax payments, cost, time and place efficiency, as well as avoiding late payments, while the factors that cause taxpayers to refuse to adopt e-SAMSAT are: -Samsat is limited knowledge, complexity of payment flows, ease of innovation before e-Samsat, lack of socialization, limited banking facilities, and limited internet facilities.

the process of implementing the e-SAMSAT policy has not been running effectively, network access for payment codes is still limited, there are obstacles in matching NIK (ID Number) at banks and the validity of vehicle ownership and this office does not provide a multi-bank network and the lack of socialization makes people not optimally utilize e-Samsat (Hertiarani, 2016) . The expected result of eSAMSAT is that there will be a significant impact on increasing PKB revenues and increasing the ease of administration of PKB payments so that e-SAMSAT can be used as a *role model* for other regions that have not yet implemented it. However, if it is found that the implementation of e-SAMSAT has not had a significant

impact on PKB receipts and ease of administration in paying PKB, then research needs to be carried out.

inefficient procedures. E Samsat still often has complaints from the public regarding its validation procedures so it is considered not effective enough. Then there is a lack of socialization from the organizers towards the community, and another problem is also the problem of user connectivity (Bachmid et al., 2019). Because of this, taxpayers prefer to pay motor vehicle tax directly or go directly to the e-Samsat office in the Kuantan Singingi Regency area. Or even taxpayers pay their tax money to brokers or people who work for these agencies but charge higher fees to make the payments easier. This of course carries the risk of embezzlement of tax funds by brokers, as happened recently in Kuantan Singingi Regency, two honorary officials from the Samsat agency embezzled almost several hundred million in tax funds, from the results of the investigation, a victim who reported this stated that that when he was queuing for the tax payment process, he was offered not to wait long in line. The perpetrator offered himself so that the process of paying his motor vehicle tax did not have to take a long time, provided that the conditions had been determined. The victim, who wanted it, then accepted the perpetrator's offer, but it turned out that the money he had deposited with the perpetrator had never been paid to the Samsat office. Thus, we know that this happened because there was a direct meeting between the victim and the perpetrator during the administrative process of paying motor vehicle tax. This could of course be avoided and the case could be reduced if motor vehicle taxpayers paid their tax using e-Samsat, which of course would not be met. people or office employees who commit acts of fraud.

Literature review Implementation Concept

Implementation is defined as execution or implementation. This means that what is implemented and implemented are regulations that have been drafted or designed to then be implemented fully (Febrina Widia Asturi, 2021).

Implementation refers to the concrete steps taken to implementing a program, policy, or system into practice or daily life. The implementation process involves planning, implementing, and evaluating the steps necessary to ensure that the desired goals can be achieved effectively. In the context of e-SAMSAT in Kuantan Singingi Regency, implementation refers to the implementation of an electronic system for paying motor vehicle tax by paying attention to technical, organizational and social aspects.

Policy implementation is a follow-up to a program or policy, in the form of implementation or realization of what has been programmed (Hertiarani, 2016). At this stage we can see the extent of the implementation of the steps that have been taken by the implementer in implementing the ideas written in the policy product that has been formulated so that it becomes a series of real activities involving all relevant stakeholders in realizing the policy goals or targets.

Implementation refers to actions to achieve the goals set out in a decision. This action seeks to change these decisions into operational patterns and tries to achieve large or small changes as previously decided. Implementation is essentially an effort to understand what should happen after the program is implemented. On a practical level, implementation is the process of implementing basic decisions. This process consists of several stages, namely:

1. Stages of ratifying legal regulations
2. Implementation of decisions by implementing agencies;
3. Target group's willingness to carry out decisions
4. The real impact of the decision, whether desired or not;
5. The impact of the decision as stated expected by implementing agencies
6. Efforts to improve policies or regulations

The views of Van Meter and Van Horn in the journal (Gita & Mulyadi, 2019) explain that implementation is an action by individuals, officials, groups of government or private agencies which is directed at achieving the goals outlined in a particular decision. These agencies carry out government work that has an impact on its citizens.

Digital Service Reform

Serving is one of the activities carried out by an individual or an organization, government services in serving society are increasingly innovating and reforming. With the development of the times, servants will increasingly use digital services in accordance with Presidential Instruction No. 2003 regarding digital-based services where government administration

Public services in Indonesia are currently competing to transform forms of service from conventional methods which are characterized by face-to-face physical relationships and still use paper, to digital methods – which are characterized by the use of information technology.

Digital public services (e-service) are developing rapidly not only at the central government level, but are developing very quickly in the regions. In its development, regions appear to be competing to demonstrate innovation in public services by using various digital platforms.

Basic Tax law

Tax payments have provisions based on Article of the Republic of Indonesia Law No. 28 of 2009 concerning regional taxes and regional levies. Because regional taxes and regional levies are an important source of regional income in order to finance the implementation of government administration. And in terms of services, regional independence and regional independence need to be improved, regional tax and regional levy policies have the principles of democracy and equal justice. This is what is meant by regional tax and regional levy policies which are based on the principles of democracy and equitable distribution of justice, aimed at creating a fair taxation system, transparent, and provide benefits equally to the entire community. What is meant by democracy is that there is community participation, this is because the community is the taxpayer, so that if the community does not pay taxes, regional financial income will decrease. And also people who participate can provide service innovations to agencies. Democratic principles can also encourage accountability and transparency in the delivery of information regarding taxation.

Apart from the democratic principle, the principle of equality is intended to ensure fairness in tax rates for the community, equal treatment which means there is no differentiation between services between communities, and also the fair use of tax funds. Because we know that taxes are

the result of society which is paid to the government and will also return to society in the form of services. Through the application of democratic principles and equal justice in regional tax and regional levy policies, it is hoped that a tax system can be created that supports sustainable development and provides benefits to all communities at the local level. Regional taxes are divided into two types, namely provincial taxes and district taxes. Provincial taxes consist of motor vehicle tax, motor vehicle title transfer fee, motor vehicle fuel tax, surface water tax and cigarette tax. Meanwhile, district taxes consist of hotel tax, restaurant tax, entertainment tax, advertising tax, street lighting tax, non-metallic mineral and rock tax, parking tax, bird's nest tax, rural and urban land and building tax, and land rights acquisition fees. and buildings.

Public Service Concept

Defined as a person's activities, group of people and or good organization directly or indirectly for make ends meet. Service is an effort to help prepare (take care of) what other people need. According to Sinambela in Mustofa (2014), the term service comes from the word "serve" which means helping to provide everything that other people need for the act of serving.

Basically, every human being needs service, in the extreme it can even be said that service cannot be separated from human life. Meanwhile, the term public comes from the English language *public* which means general, society, state. The word public has actually been accepted into Standard Indonesian as Public which means general, many people, crowded.

Public services have now become a central issue in creating development in Indonesia. Ministerial Decree No. 63/2003 explains that public services or general services can be defined as all forms of services, whether in the form of public goods or public services which are in principle the responsibility and implemented by Government Agencies at the Central, Regional and State-Owned Enterprises or Regional-Owned Enterprises, in the context of efforts to fulfill the needs of the community and in frame implementation of statutory regulations.

Currently, people really demand good services that can be provided by the State or in this case the government. Kurniawan in Setyawan (2019) explains that the public at all times always demands quality public services from bureaucrats, even though these demands are often not in line with expectations because empirically the public services that have occurred so far are characterized by: complicated, slow, expensive, and exhausting.

Such tendencies occur because society is still positioned as those who serve, not those who are served. Shafrudin in Ulum (2015) stated that public services by State Administration Institutions are defined as all forms of public service activities carried out by Government Agencies at the Center, in the Regions and within State/Regional Owned Enterprises in the form of goods and/or services either within the framework of efforts to meet community needs and in the context of implementing statutory provisions. Public service can thus be interpreted as providing services (serving) the needs of people or society who have an interest in the organization in accordance with the basic rules and procedures that have been determined.

E-Government and Electronic SAMSAT (e SAMSAT)

Technological developments are increasing so that their use must be utilized optimally to support tax reform and fiscal sustainability. To provide public services for the better, the state needs to innovate so that it remains relevant with the times and can provide excellent service results and optimal output products for its people which can be achieved with various public policy innovations that make it easier for the state to serve the people, one of which is with the implementation of *e-government*. *Egovernment* is the use of the internet to carry out government affairs and provision of better public services that are oriented towards community services. It can be seen that the birth of *e-government* is closely related to public services. The aim of *e-government* is to deliver government services to the community more effectively. E-Samsat is an example of *e-government implementation* and is a form of continued innovation for SAMSAT. E-SAMSAT is a motor vehicle tax payment service and STNK validation by payment via Bank ATMs that have collaborated in all regions in Indonesia (BJB, BCA, BRI, BNI, and CIMB Niaga). To be able to use this e-SAMSAT service, the vehicle owner's KTP number registered on the SAMSAT *server* must be the same as that listed on the bank account. By using e-SAMSAT, PKB payments become easier because taxpayers do not need to go to the main SAMSAT office, thereby saving costs, energy and time. The presence of e-SAMSAT also provides benefits for local governments because e-SAMSAT provides more accurate and *real time data* regarding PKB receipts.

2.

ETHODS

Types of research

The type of research used in this research is qualitative with a descriptive approach. Qualitative research aims to understand the phenomena experienced by the research object by describing it through statements using various scientific methods.

Research sites

This research was carried out in Teluk Kuantan City at the SAMSAT agency, the reason for which was based on having a relationship with e Samsat by having informants from staff members at the Samsat Office and also interviewing taxpayers.

Data collection technique

To collect the necessary data, the author used the following data collection techniques:

1. interview by interacting with respondents to know the results of the research
2. documentation

Data analysis technique

Data analysis is carried out when the data from informants or other sources has been obtained. In discussing on data analysis, Huberman and Miles. proposed a data analysis model which he calls an interactive model. This model consists of three main things, namely

- (1) data reduction
- (2) data presentation; And
- (3) drawing conclusions/verification.

3.

ESULTS AND DISCUSSION

The results of tax reform include a series of activities and innovations aimed at increasing the ease of paying taxes for taxpayers

so that it can encourage compliance in taxation which can ultimately increase tax revenue. Presence eSAMSAT in seven provinces in Indonesia, including Kuantan Singingi Regency, was also welcomed positively because it is in line with current developments, especially the 4.0 era . with proof that the e Samsat program has been applied in Kuantan Singingi Regency with an application service called E Revenue which was legalized in 2019.

However, after several years of implementation, this program did not run quickly because there were still many citizens or communities who paid their motor vehicle taxes directly to the relevant agency, and it was also marked by cases of tax money embezzlement committed by honorary workers at the motor vehicle tax office who had taken a lot of public money at the expense of more than one victim.

Based on the results of the interviews we have conducted, we can find out that at this stage the E-Samsat Taluk Kuantan service program must include objectives, policies, procedures or service standards and control or supervision of the program. The process of establishing the Kuantan Bay E-Samsat service program developed through a cooperation system which aims to help people pay vehicle taxes annual motorbike through the use of banking services. Besides pay via *Mobile Banking* and Bank Riau Kepri ATM machines, payments can also be made via tellers at every BRK service

office. After 2 years of implementation, Even though E-Samsat in Kuantan Taluk is carried out using an electronic system so that it can cut time and this system is easier, more accurate and informative, of course there are obstacles because the computer system does not always run perfectly. There are still technical obstacles in implementing the E-Samsat Riau program in the form of improvements to the application operating system, where when the author tried to open the E-Samsat Riau application, this application was under repair or *maintenance* and the message "server connection failed to connect" appears.

Check your internet connection, or the server may be under maintenance." This disruption was caused by *server repairs* on the E-Samsat Riau program, because several

changes to service standards E Samsat Taluk Kuantan e-SAMSAT is not yet a *fully online system* . ESAMSAT is not yet a *fully online system* because in practice, after the taxpayer transfers the PKB bill, the taxpayer is required to return to the SAMSAT Office to obtain STNK approval. This is what causes taxpayers to feel that it doesn't exist yet There is a significant difference between conventional SAMSAT and e-SAMSAT because in the end you have to go back to the SAMSAT Office to obtain STNK approval.

For future recommendations, it is necessary to synchronize and integrate many things related to e-SAMSAT so that it can become a *full online system* , meaning that taxpayers do not need to return to the SAMSAT Office to obtain STNK approval. This is what will differentiate e-SAMSAT from conventional SAMSAT, where STNK validation is also electronic.

In the research process the author found several reasons why e-Samsat is still not 100% implemented.

1. Due to the lack of outreach to the community in Kuantan Singingi district, not many people know about this digital policy program
2. Ordinary people who do not fully understand the technology provided prefer to interact with humans rather than cellphone screens. Due to the fear of input errors being made if you use this service yourself. And also when using the server service it still doesn't run smoothly and sometimes ordinary people can't fulfill the requirements for uploading documents on the e-Samsat service.
3. regarding e-SAMSAT, but have not used it because they are aware that taxpayers must return to the SAMSAT Office to validate their STNK. This matter This is also in accordance with the results of observations at the SAMSAT Office where a special counter has been provided for PKB payers who use e-SAMSAT.

The habit of using formal or informal intermediary services which are still more popular among the community. This factor is related to the culture that exists in the people of Kuantan Singingi Regency.

4. CONCLUSION

The conclusion that the author can explain is that the use of e-Samsat which has been programmed by the government can help the community and increase effectiveness and efficiency. However, research that has been carried out shows that the level of e-Samsat usage is still low due to certain factors. And the public's lack of understanding

regarding technology and also the government's lack of socialization in socializing this e-Samsat program

The advice I can give here is that as a stakeholder, the government should be more active in disseminating information about this e-Samsat program and people who don't understand it should also be able to consult with the relevant agencies so that later this e-Samsat program can run well.

ACKNOWLEDGMENT

From the results of the research that we obtained, we as authors would like to thank our fellow co-authors who helped and consulted each other, then we also would like to thank the agencies or parties involved in helping us complete this journal that we have created, we also don't forget to I would like to thank the lecturer of the public service management course who has given us the assignment of writing a journal which will enable us to broaden our knowledge and experience in research.

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