

QUALITY OF MOTOR VEHICLE TAX PAYMENT SERVICE AT SAMSAT SIDOARJO JOINT OFFICE

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ABSTRACT

This study aims to determine the quality of motor vehicle tax payment services at Samsat Sidoarjo and see how available supporting facilities and infrastructure are at Samsat Sidoarjo so that researchers know how important service quality is for the implementation of convenient tax payments. This research is try a descriptive research with a qualitative approach. The quality of motor vehicle tax payment services at the Sidoarjo Samsat joint office can be assessed from five dimensions, namely Tangibel, Reliability, Responsiveness, Assurance and Empathy. The Sidoarjo Samsat Joint Office is expected to continue to improve or at least maintain the current condition of good Motor Vehicle Tax payment services.

Keywords: *Quality of Motorized Tax Payment Services, Implementation of Regulations, Implementation*

A. INTRODUCTION

Public service to the community is one of the important tasks or functions of the Government in carrying out its government duties. The government must be able to develop its ability and creativity to provide public services that are in accordance with the needs of the community because the quality of service to the community becomes one of the indicators of the success of government implementation. Moreover, looking at the current condition of the nation, the demand for public services will always increase both in terms of quality and in terms of quantity in line with the increasing population, increasing welfare levels and growing regional development.

According to the *Keputusan Menteri Pendayagunaan Aparatur Negara Nomor 63 tahun 2003* concerning the General Guidelines for the Implementation of Public Services, public service is all service activities carried out by public service providers as an effort to meet the needs of service recipients, or in order to implement the provisions of the laws and regulations. While public service

according to the *Undang-Undang Nomor 25 Tahun 2009*, is an activity or series of activities in order to meet the needs of services in accordance with the legal requirements for every citizen and resident of goods, services and or administrative services provided by public service providers. Public service organizers are public service officers both Local Government and Owned Enterprises that organize public services. While the recipients of public services are individuals or groups of people and legal entities that have rights and obligations to a public service.

The *Pajak Kendaraan Bermotor/PKB* (Motor Vehicle Tax) is one type of tax that needs more attention from the Government. According to the *Undang-Undang Nomor 28 Tahun 2009* on Local Taxes and Local Levies in Article 1 paragraphs 12 and 13 mentions that the Motor Vehicle Tax is a tax on the ownership and / or control of motor vehicles. While motor vehicles are all wheeled vehicles and their vehicles used in all types of road, and driven by engineering equipment in the form of motors or other equipment that function to convert a certain energy source into the motion power of the motor vehicle concerned, including heavy equipment and large equipment whose operation uses wheels and motors and is not permanently attached and motor vehicles operated in water.

Sidoarjo Regency as a sub-urban area, becomes a special attraction for people to build a place to live, do business, or find a job. The population of Sidoarjo Regency based on data from the Central Statistics Agency (BPS) in 2010 was 1,941,497 people. According to data from the Office of Population and Civil Records (Dispendukcapil) of Sidoarjo Regency today, as of December 17, 2019, it has a population of 2,262,440 people. The high population is also proportional to the number of vehicles owned by the people of Sidoarjo. The Research and Development Agency of the Ministry of Transportation said that the number of vehicles in Sidoarjo Regency ranks third most in East Java Province.

E-SAMSAT Application Service Innovation in The Payment of Motor Vehicle Taxes in Sidoarjo due to the rapid advancement of technology and information, forcing public service providers to continue to innovate in order to provide the need for the demands of the community. The innovation carried out by the SAMSAT Office in Sidoarjo is the payment of taxes with an electronic system called E-SAMSAT, to find out the innovation researchers use five attributes of innovation according to Rogers, namely: Rogers (1983) namely: Relative advantage Compatibility, Complexity, Trialability, and Observability.

SAMSAT is an Administrative system designed to accelerate and facilitate services whose activities are held under one roof for several service services. The pattern of integrated implementation of one roof, all units that provide services are centered on one place and one door so as to facilitate the community to access the services needed. SAMSAT Joint Office (KB) is a government agency that provides services to the community related to the management of motor vehicle documents. For example, the service of duty behind the name of the vehicle, STNK, payment of vehicle taxes, mutations and vehicle frame tests.

SAMSAT Sidoarjo Joint Office is a SAMSAT Joint Office that serves the Most Wide Coverage of Motor Vehicle Tax Payments in the City of Sidoarjo,

therefore to speed up and facilitate public access to enjoy SAMSAT Sidoarjo services to establish SAMSAT Drive Thru and SAMSAT Corner.

In the implementation of SAMSAT Corner service is still encountering some obstacles, such as infrastructure facilities that have not provided satisfaction. The state of the service space is narrow and the limited number of waiting seats for taxpayers is still often complained by the community. From these problems, the government must be able to deal with these limitations in order to still be able to provide excellent service. Based on these problems, Researchers are interested in researching the quality of motor vehicle tax services on SAMSAT corner services. This input is very important in efforts to improve the quality of motor vehicle tax services.

The government in collaboration with the Manunggal Satu Administration System (SAMSAT), launched new innovations in Indonesia, especially in terms of vehicle tax payments. If previously you had to queue at the counter now there is an easier way that is with online payments.

This service is presented by the government to facilitate the community in carrying out its obligations as good citizens. However, for the payment of 5-year motor vehicle taxes is not yet available at SAMSAT or PKB online.

In addition, online PKB payments can only be made if your motor vehicle does not replace STNK, the state of ratification of STNK 1 year, tax payment is not more than 1 year late, the name listed on STNK and BPKB in accordance with ID Card, and the vehicle is not in a state of loss, damage, sales, accident, and criminal reports. Of course, this becomes quite complex for SAMSAT Sidoarjo in providing services and comfort for the entire community of service users so that the community is tax literate and avoids existing fines and of course makes the community orderly in the applicable regulations.

Researchers focused on analyzing, describing and knowing the Quality of Motor Vehicle Tax Payment Services at SAMSAT Sidoarjo Joint Office.

B. LITERATURE REVIEW

Public Service

According to the *Surat Keputusan Menteri Pendayagunaan Aparatur Negara Nomor 63 Tahun 2003* concerning the General Guidelines for the Implementation of Public Services, public service is all service activities carried out by public service providers as an effort to meet the needs of service recipients, as well as in the framework of the implementation of the provisions of the laws and regulations. Public service according to the *Undang-Undang Nomor 25 Tahun 2009* is an activity or series of activities in order to meet the needs of services in accordance with the laws and regulations for every citizen and resident of goods, services and or administrative services provided by public service providers. Public service organizers are public service officers both Local Government and Owned Enterprises that organize public services. While the recipients of public services are individuals or groups of people and legal entities that have rights and obligations to a public service.

According to (Hardiyansyah, 2011: 12) Public Service is the provision of services or serves the needs of people or communities and / or other organizations

that have an interest in the organization, in accordance with the basic rules and procedures specified and intended to provide satisfaction to service recipients. While according to (Sinambela, 2011) Public service is the fulfillment of the wishes and needs of the community by state organizers.

Types of Public Service

According to the *Undang-Undang Nomor 25 Tahun 2009* on public services, the types of public services are divided into three groups, namely:

Public service

Procurement and distribution of public goods carried out by government agencies that part or all of the funds are sourced from the state revenue and spending budget and or the regional revenue and spending budget. Procurement and distribution of public goods carried out by a business entity whose establishment capital is partly or entirely derived from the wealth of the state and or the wealth of the separated area.

Procurement and distribution of public goods whose financing is not sourced from the state revenue and expenditure budget or the budget of regional revenues and expenditures or business entities whose establishment capital is partly or entirely sourced from state wealth and or separated regional wealth, but its availability becomes the state mission stipulated in the legislation.

Service to public service

Provision of public services by government agencies that are partly or all of the funds sourced from the state revenue and spending budget and/or the regional revenue and spending budget. Provision of public services by a business entity whose founding capital is partly or entirely derived from the wealth of the country and/or the wealth of the separated regions.

Provision of public services whose financing is not sourced from the budget of state revenue and expenditure or the budget of regional revenues and expenditures or business entities whose establishment capital is partly or entirely sourced from the wealth of the country and or the wealth of the separated regions, but its availability becomes the mission of the state stipulated in the laws and regulations.

Administrative services

Administrative measures of the government required by the state and regulated in the laws and regulations in order to realize the protection of personal, family, honor, dignity, and property.

Administrative actions by non-governmental agencies that are required by the state and regulated in the laws and regulations and applied under agreements with service recipients.

Quality of Public Service

Definition of Quality of Service

According to Ibrahim (2008: 22) quoted (Hardiyansyah, 2011), The quality of public services is a dynamic condition related to products, services, people, processes and the environment where the quality assessment is determined at the time of the delivery of public services.

Tax

According to Prof. Dr. Soemitro, S.H (1990:5) in his book "The basics of Tax and Income Tax law" are as follows: "Taxes are people's dues to state coffers under the law (which can be imposed) by not getting direct counterpresentation that can be shown and used to pay expenses for the public interest."

Motor Vehicle Tax

According to the Undang-Undang Nomor 28 Tahun 2009 concerning Local Taxes and Local Levies, Motor Vehicle Tax is a tax on the ownership and /or control of motor vehicles. Motor Vehicles are all wheeled vehicles and their vehicles used in all types of road, and are driven by engineering equipment in the form of motors or other equipment that serves to convert a certain energy source into the motion power of the motor vehicle concerned, including heavy equipment and large equipment in operation using wheels and motors and not permanently attached and motor vehicles operated in water.

C. METHOD

Based on the problems raised by the author, this study uses qualitative descriptive research methods. This type of research uses a qualitative approach, according to Bogdan and Taylor quoted (Moleong, 2007: 4) define qualitative research as a research procedure that produces descriptive data in the form of written or oral words from people and behaviors observed from the phenomenon that occurs.

The study was conducted from October to January 2022. The location of the study is where the study is conducted, where the researcher finds the actual state of the object studied to get the data that is valid, accurate and is a necessity in the study. In this case, the research location is located in the neighborhood of SAMSAT Bersama Sidoarjo Office.

D. EXPLANATION

SAMSAT Sidoarjo Joint Office (*the KB SAMSAT Sidoarjo*) was established to provide services related to the administration of motor vehicles. In order for the goals of an organization to be achieved and every task and function can run as it should, of course, a structured organizational hierarchy is needed.

One-Stop Administration System or commonly known as SAMSAT is an administrative service system formed by the government to facilitate and facilitate the community to be able to meet its administrative interests and needs. One of the services in SAMSAT is the Motor Vehicle Tax Payment service. As the times progress and the demands of society to obtain quality services, service providers are required to be more innovative and make it easier for the community to provide services.

In this section, researchers will outline all the results of field findings in accordance with the research plan. Based on the established research plan, researchers use observation methods, interviews and documentation. Then coupled with the data obtained by researchers from interviews with Key Informant and informants. To find out the quality of Motor Vehicle Tax Payment Services in the Current SAMSAT Sidoarjo Joint Office, researchers chose to use 5

dimensions of public service quality stated by Zeithaml et al 1990 in Hardiyansyah (2011:46-47), namely Tangibel, Reliability, Responsiveness, Assurance, and Empaty. Furthermore, based on the focus of the previously outlined research, researchers will describe the findings on the ground in accordance with the targets of the study of the study in order.

The quality of public services is an effort to fulfill everything related to production, services, people, processes, environment, and what becomes the needs and desires of consumers both in the form of goods and services that are expected to meet the expectations and satisfaction of the community as customers. In order for a service to be said to be of quality, a public service must meet the standards that have been set or standards that are often used to assess the good of a service. The quality of service in general must meet customer expectations and satisfy their needs.

As a functional institution of public service providers, SAMSAT Sidoarjo Joint Office is required to always provide satisfaction for all service users. After parsing the results of the study in the form of interviews and other supporting data, the author will then elaborate on the analysis of the data in accordance with the research plan contained in the research proposal on the Quality of Motor Vehicle Tax Payment Services at the SAMSAT Sidoarjo Joint Office.

To find out, analyze, and describe the Quality of Motor Vehicle Tax Payment Services in the SAMSAT Sidoarjo Joint Office, then furthermore used 5 focuses in this study Based on The Theory of Zeithaml et al (1990) quoted (Hardiyansyah, 2011: 46), among others are as follows:

Tangibel Dimension

Tangible or tangible means something that can be seen and felt by both officers and service users. In measuring the Quality of Service Payment of Motor Vehicle Tax based on something tangible, it includes the appearance of the officer, the condition of the service room, to the infrastructure and facilities provided in the service. In this study, the dimensions of Tangibel are determined by indicators, namely the appearance of the apparatus when carrying out service tasks, the comfort of the place to perform services, ease in the service process, the discipline of employees in performing services, the ease of customer access in service applications, and the use of assisted tools in service. If this dimension is felt by the community as a good service user then the community will judge well and feel satisfaction with the services provided by office service employees with SAMSAT Sidoarjo but vice versa if this dimension is felt by the community is bad, then the community will judge badly and will not feel satisfied with the service provided by service employees. To measure tangible dimensions in an effort to find out the quality of public services in the office with SAMSAT Sidoarjo can be measured through the following indicators:

Appearance of Officers or Officers in Serving Customers

As a state apparatus, every officer who organizes public services is certainly required to look neat and use clothes or uniforms in accordance with the provisions applicable to the agency where he serves, in this case the SAMSAT Sidoarjo Joint Office.

Comfort where to perform services

The convenience of a place in the service process is very important for service users. In addition, the place of service also greatly affects the quality of service. SAMSAT Sidoarjo Joint Office as a public service provider must provide comfort for service users who come, from providing enough space so that service users do not feel cramped in the room, then provide seating tailored to the existing room. In addition to seating, air conditioning such as air conditioning is also needed for the convenience of service users. If the day has started at noon, then usually in the room will be hotter let alone many people who queue to get service.

Ease of Service Process

Ease in the service process is needed for service users so that the service process is faster. Based on the observations made by the author, the SAMSAT Sidoarjo Joint Office has implemented convenience for service users. One example of the convenience provided is to create an information board related to the requirements in the service submission.

Reliability Dimension:

Reliability is the ability of service providers to provide services as promised appropriately and reliably. The reliability of officers in providing services is very helpful to the community in receiving services quickly and easily. Reliability can be seen from the accuracy in serving, the ability and expertise of officers in using tools in the service process. Reliability is the ability to provide promised services immediately, accurately, and satisfactorily. In this study, the reliability dimension was determined by indicators, namely the accuracy of officers in serving service users, having clear standards or not, the ability of officers to use tools in the service process, the expertise of officers in the service process. This dimension of reliability is also the ability of service providers to provide services in a timely and consistent manner. Reliability can be interpreted to work properly in accordance with work procedures, service standards and the promised time. Fulfillment of appropriate and satisfactory services includes punctuality, proficiency in providing services and proficiency in responding to complaints if there are complaints coming in from customers and providing services fairly and accurately. To measure the dimensions of Reliability in an effort to find out the Quality of Motor Vehicle Tax Payment Services at the SAMSAT Sidoarjo Joint Office can be measured through the following indicators:

The Officer's Care in Serving Customers

Accuracy is thoroughness, equality and about the hearts made by officers to avoid mistakes in providing services to the community. The accuracy of the officer can be seen when checking the terms of service submissions and also when ascertaining the amount of taxes that must be paid by the taxpayer.

Have Clear Service Standards

Service Standards Are needed by an Diamond to be able to perform its Tasks and Functions smoothly and clearly. The existence of clear Service Standards in the SAMSAT Sidoarjo Joint Office can be seen from the existing provisions and regulations such as the Flow of Services, Service Products, and Terms of Service.

For Service Products It is clear known that the Joint Office of SAMSAT Sidoarjo Produces Products in the form of Proof of Payment of Annual and Five-Yearly Motor Vehicle Tax, Proof of Return of Motor Vehicle Name to Motor Vehicle Number Plate. Service management requirements can also be seen on the SAMSAT Sidoarjo Joint Office Information Board which is printed large enough and clear enough that it can be seen by the Taxpayer.

Ability of Officers / Officers to Use Aids in the Service Process

The ability of officers to use tools in the service process is a very important capital in supporting the quality of service. In Providing Services kb SAMSAT Sidoarjo officers are equipped with tools that support the service process, one of the most important aids is a set of computers. In order for the service to run smoothly, officers must have the ability to use or operate the Computer.

Responsiveness Dimension

Responsiveness is the willingness to help and provide fast and appropriate service to service users, with the delivery of information related to service needs clearly. Letting consumers wait for no apparent reason leads to a negative perception of service quality. It can briefly be interpreted as a willingness to help service users well and quickly. In this study, the dimensions of Responsiveness were determined by indicators, namely the Accuracy of Officers in Serving Customers, Having Clear Service Standards, The Ability of Officers to Use Assists in Service Processes, and Officer Expertise in Using Assists in Service Processes. Letting consumers wait for no apparent reason leads to a negative perception of service quality. It can briefly be interpreted as a willingness to help service users well and quickly. In this study, the dimensions of Responsiveness were determined by indicators, namely the Accuracy of Officers in Serving Customers, Having Clear Service Standards, The Ability of Officers to Use Assists in Service Processes, and Officer Expertise in Using Assists in Service Processes. The speed of service provided is the responsiveness of the officer in the provision of needed services. This responsiveness is related to the resourcefulness and way of thinking of the employee shown to the customer. To measure the dimensions of Responsiveness in an effort to find out the quality of public services in the Loving District Office can be measured through the following indicators.

Responding to Every Customer/Applicant Who Wants to Get Service

Service officers/organizers are obliged to respond to incoming service users. Service users will feel appreciated by service employees when service employees can respond well. Responding to service users can have a positive effect on the quality of service in the SAMSAT Sidoarjo Joint Office. Based on the observations of the author, in the *PKB* Payment service at SAMSAT Sidoarjo Joint Office, officers serve all customers or taxpayers who attend without missing a single person.

Officers /Officers Perform Services Quickly

In performing services, SAMSAT Sidoarjo Officers must be able to provide services quickly in accordance with existing regulations. In addition, speed in service can cause its own satisfaction for service users.

Officers / Officers perform services appropriately

The right service is a service that suits the needs or in accordance with the customer's wishes. In the *PKB* Payment service at SAMSAT Sidoarjo Joint Office, the person present is a person who has an interest in paying taxes. To meet these needs, the officer provides appropriate and appropriate services by issuing a proof of tax payment document after the customer completes the *PKB* Payment procedure in accordance with the existing Provisions.

Dimensions of Assurance

To be able to become a quality public service, a service must be able to foster trust and confidence in the hearts of every customer. To foster that trust, of course, every public service must have assurance and certainty. Guarantees and Certainty in Motor Vehicle Tax Payment Services at SAMSAT Sidoarjo Joint Office can be seen from the Service Procedure, Schedule or Operating Hours, Legality of Service Products, and guarantees of service costs that must be incurred by service users. Guarantee is a protective effort presented to the community for its citizens at risk that if the risk occurs will cause disruption in the structure of normal life. To measure the dimensions of Assurance in an effort to find out the quality of motor vehicle tax payment services at SAMSAT Sidoarjo Joint Office can be measured through the following indicators:

Officer Provides Guarantee of Costs in Service

In the service of Payment of Motor Vehicle Tax is free of charge at all, customers only need to pay the cost or dependents of vehicle tax only. This has been regulated in the *Peraturan Presiden Republik Indonesia Nomor 5 Tahun 2015* concerning the Implementation of a One-Stop Motor Vehicle Manunggal Administration System. Because it has been listed in the President Regulation, the *PKB* service fee guarantee can be trusted.

Officer Provides Guarantee of Legality in Service

Legality Guarantee means the guarantee that the product produced by SAMSAT Sidoarjo is an official product, a product that really works as it should. Guarantee the legality of documents issued as proof of payment of taxes is also important to note.

Officer Provides Guarantee of Cost Certainty in Service

The guarantee of cost certainty means that *pkb* payment service organized by SAMSAT Sidoarjo has certainty of the amount of funds that must be incurred by customers. Motor Vehicle Tax Payment Service ensures there is no charge. Customers only have to spend a certain amount of tax that has been listed on the receipt of the printed proof of payment. Each vehicle has a different number of tax dependents, but it can be ascertained that the tax will not be much different from the tax paid in the previous year. So that the public can estimate how much must be brought to make tax payments.

Emphaty Dimension

As a public service, SAMSAT Sidoarjo Joint Office Officer must also be able to position himself as a service user. It is based on sincere feelings and mutual desire to help each other. The sincerity of a public service officer can usually be described by the good treatment and attention given to customers, and

without discrimination in providing services. Empathy is the attention that is exercised personally or individually towards the user of the service by placing himself in a situation as a user of the service. To measure the dimensions of Emphaty in an effort to find out the quality of motor vehicle tax payment services at SAMSAT Sidoarjo Joint Office can be measured through the following indicators:

Prioritizing the Interests of the Applicant/customer

Prioritizing the interests of customers over personal interests, and protecting the community should be a principle for a state apparatus or service provider. Based on the observations that the author did, SAMSAT Sidoarjo Officer still serves the taxpayer even though it has passed from the office's operating hours.

Officers Serve with a Friendly Attitude

The hospitality of service personnel is very necessary in the service process. If the service employee is friendly it will give a good assessment of service users, because basically everyone will like a place of service in which there are many friendly people. Friendly people are people who respond to the needs of others.

Officers serve with courtesy.

Manners and manners are ethics that need to be maintained for every human being, not least SAMSAT Sidoarjo officers in serving customers. If the service employee is polite then it will give a good assessment of the service users, because basically everyone will like a place of service in which there are many people who are polite and polite.

Based on the results of research that has been submitted before, it is known that SAMSAT Sidoarjo Joint Office Officer has good empathy for service users because they are willing to prioritize the interests of service users. This is seen when officers still want to serve even though it has exceeded the operating hours of the SAMSAT Sidoarjo Joint Office. The officers were also very friendly. Proven to serve service users with a smile and friendly. In addition, officers are also very polite and polite, evidenced at the time of serving, both attitude and speech in serving very polite. Furthermore, officers are also considered non-discriminatory in providing services, all service users are served in the same way and attitude without discriminating. Lastly, SAMSAT Sidoarjo Joint Office officers are also able to appreciate every service user who comes. Thus it can be concluded that on the Quality of Service Payment of Motor Vehicle Taxes in SAMSAT Sidoarjo Joint Office based on emphaty dimensions can be said to be good or qualified.

E. CONCLUSION

The quality of Motor Vehicle Tax Payment Services at SAMSAT Sidoarjo Joint Office can be assessed from five dimensions namely Tangibel, Reliability, Responsiveness, Assurance and Emphaty. Based on the description of the results of research and discussion, the following conclusions can be drawn: a. Dimensions of Tangibel (Physical Evidence) that have indicators of appearance, comfort, ease, and use of aids have been applied properly and quality by SAMSAT Sidoarjo Joint Office Officer, evident from the absence of complaints

from service users and the response of service users related to this dimension are all very positive; b. Reliability Dimensions that have indicators of accuracy, clear service standards, capabilities, and expertise have been applied very well and quality by Joint Office Officer SAMSAT Sidoarjo, as evidenced by the absence of complaints from service users and the response of service users related to this dimension is all very positive; c. Responsiveness dimensions that have indicators of responding, quickly, precisely, carefully, on timely and responding to complaints of service users have been applied very well and quality by SAMSAT Sidoarjo Joint Office Officer, as evidenced by the absence of complaints from service users and service user responses related to this dimension are all very positive; d. Dimension Assurance (Guarantee) which has indicators of timely guarantee, Cost, Legality and guarantee of cost certainty has been applied very well and quality by SAMSAT Sidoarjo Joint Office Officer, as evidenced by the absence of complaints from service users and the response of service users related to this dimension is all very positive; e. Emphaty Dimension (Empathy) which has indicators of prioritizing the interests of service users, friendly manners, non-discriminatory, and appreciative has been applied very well and quality by Joint Office Officer SAMSAT Sidoarjo, as evidenced by the absence of complaints from service users and the response of service users related to this dimension is all very positive. Thus it can be concluded that the Quality of Motor Vehicle Tax Payment Service in the Joint Office of SAMSAT Sidoarjo is very Qualified.

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