Analysis of Community Participation in Paying Motor Vehicles Tax through e-Samsat Service during Covid Pandemic at the Samsat Office in Jakarta Utara

Totok Priyono¹, Fika Wulandari², Eka Rofiyanti³, Dwi Agustina⁴
¹²³⁴Institut Ilmu Sosial dan Manajemen STIAMI, Indonesia
Correspondent: rofiyanti.ekasumarno@gmail.com³

Received : February 25, 2022
Accepted : April 15, 2022
Published : April 30, 2022

https://doi.org/10.52728/ijtc.v3i2.475

ABSTRACT: Taxes are the largest source of state revenue to meet routine state expenditures or finance national development. In the increasingly rapid development of information technology, various innovations have been created to facilitate human life. One of them is in the service sector. To improve the quality of tax services, the government created an online tax payment service system called Electronic Samsat or E-SAMSAT. E-SAMSAT is considered a solution for tax payment services, especially motor vehicle taxes, during the COVID-19 pandemic because it is faster and there is no need to queue, such as direct tax payment services at the SAMSAT office. However, unfortunately, many taxpayers have not taken advantage of these services. This is due to the administrative system, which is considered complicated, and people's digital literacy is still low. The method used in this research is descriptive qualitative to describe this research in-depth. The results of this study are public participation in the payment of Motor Vehicle Taxes through E-Samsat Services during the Covid Pandemic at the North Jakarta Samsat Office, judging from the six participation criteria presented by Mangkunegara, that has gone quite well. The community as taxpayers has participated in implementing the E-SAMSAT service system. However, unfortunately, not all people can access these services. The service procedure is quite long, and the people's digital literacy level is still low, causing the community not to be able to take full advantage of the service system.

Keywords: Participation, Tax Payment, Service, E-SAMSAT.

INTRODUCTION

Indonesia is a country that has developed various technologies and information. However, the government requires a relatively large source of revenue or income to finance state expenditures, both routine expenditures for the state and routine expenditures for development at the center or in the regions (Beny & Loviana Dewi, 2021; Menichini, 2020; Octaviany et al., 2021; Pohan, 2017, 2019, 2021). Following article 23 A of the 1945 Constitution of the Republic of Indonesia,
Analysis of Community Participation in Paying Motor Vehicles Tax through e-Samsat Service during Covid Pandemic at the Samsat Office in Jakarta Utara
Priyono, Wulandari, Rofiyanti, and Agustina

it is stated that taxes and other levies that are coercive for the needs of the state are regulated by law (Kumala & Junaidi, 2020; Selvi & Ramdhani, 2020; Supriatiningsih & Jamil, 2021; Wulandari, 2021). Tax collection is carried out throughout the territory of Indonesia, which consists of two institutions, namely the Central Tax and Regional Taxes, which the Central Government and Regional Governments carry out (Darwin, 2010; Karo et al., 2019; Muhamad et al., 2019).

Taxes are the largest source of state revenue to meet routine state expenditures or finance national development (Egbunike et al., 2018; Li et al., 2021; Majoral et al., 2021; Nguyen & Darsono, 2022; Sekiraqa et al., 2021; Tihulca, 2021). Based on data from the DKI Jakarta Regional Revenue Agency, from 2016 to 2020, the number of realized Motor Vehicle Tax receipts in DKI Jakarta fluctuated every year; in the previous four years, the realization of revenue had reached the target. In the last year, during the COVID-19 pandemic, the number of realizations has been reached very far from the target of Rp. 7,879,223,484,468 with the percentage only reaching 82.94%. From this, it can be seen that during the COVID-19 pandemic, more and more people are less concerned about paying their Motorized Vehicle Tax.

The development of Information and Communication Technology (ICT) has brought a significant transformation in how business organizations deliver their products or services and build relationships with their customers (Cascio & Montealegre, 2016; Faraj et al., 2021; Kulathunga et al., 2020; Means & Neisler, 2020; Mergel et al., 2019; Serban et al., 2020). Not wanting the highest from the private sector, the government began to use ICT as a public sector organization to strengthen relations with citizens, the business world, and fellow government agencies using ICT by the government, which became known as electronic government or E-government. This change in management changes the government's behavior; this managerial reform is needed as the first step toward behavioral reform. One of them is implementing Electronic Government. One of the local governments has implemented the National Online SAMSAT and has successfully implemented it in the Jakarta city government, namely the One Roof Manunggal Administration System (SAMSAT). The North Jakarta SAMSAT Office does not only use the National Online SAMSAT to serve the community as for others such as E-SAMSAT, SAMSAT Drive-Thru, and Mobile SAMSAT. Advances in information technology provide the most significant benefit to society's problems. Of course, in a globalized world, E-government helps the government provide information to citizens with the help of information technology so that the government does not have to bother with providing information to its citizens. For example, the government's SAMSAT is in the manufacture and management of letters in the form of extending STNK, Making BPKB.

People paying taxes usually have long queues and complain about the services, facilities, and infrastructure at the North Jakarta SAMSAT office. Many taxpayers make SAMSAT services take a long time and are not optimal, especially during the Covid-19 pandemic, which can cause the spread of the Covid virus. So we need innovation to improve services from SAMSAT to the taxpayer community. The development of information technology has provided a bright spot for solving these problems. Management Information System (SIM) based on online web services (E-SAMSAT) or the National Online SAMSAT is one solution. So far, face-to-face public services are only 8 hours a day from Monday to Friday. With E-government, public service offices are open 24 hours a day, seven days a week without waiting for government offices to open and can reduce the spread of the coronavirus that is endemic in the world. Now there is no
Analysis of Community Participation in Paying Motor Vehicles Tax through e-Samsat Service during Covid Pandemic at the Samsat Office in Jakarta Utara
Priyono, Wulandari, Rofiyanti, and Agustina

longer any excuse for not paying taxes (Hartanti et al., 2020; Herawati & Hidayat, 2022; Megayani & Noviari, 2021; Susanti & Ery Setiawan, 2019; Unna & Gobel, 2020).

However, it has been facilitated by implementing E-government in public services; there are times when people are still reluctant to make payments. The success of government policies is strongly influenced by the participation of various sectors and the active participation of taxpayers. Based on data from the DKI Jakarta Regional Revenue Agency, the presence of the E-SAMSAT system, starting from 2017 until now, annually for motor vehicle tax payments has increased with a total number of 86,812 motorized vehicle units, accumulating the amount of motor vehicle tax payments of Rp. 142,795,444,400 until 2020. However, with the number of active motorized vehicles already paying taxes of 15,309,938 units, only 0.56% using the E-SAMSAT system is very far from expected. If the number of motorized vehicles that are passive and have not fulfilled their obligations by paying using the E-SAMSAT system, as many as 21,381,597 units can reach 58.27% of the number of existing vehicles. So that the total payment of 8 can reach the specified target and cover the current shortfall in realization. At the same time, taxpayers can make payments through the E-SAMSAT system, making it easier to pay motor vehicle taxes and no longer wait in line for hours.

METHOD

This research is descriptive research with a qualitative approach, further elaborated with secondary data from the play store, social media, or other news media. Data collection techniques were carried out through interviews, observation, and documentation, in line with the expression of (Silalahi, 2017), which states that data collection techniques can be carried out through searching secondary data obtained from books, articles, news, comments, government publications (websites), and journals (Bungin, 2017; Creswell, 2017; Hamilton & Finley, 2019, 2020; Moleong, 2018; Silalahi, 2017; Sugiyono, 2019).

RESULT AND DISCUSSION

To analyze the level of public participation in Motor Vehicle Tax Payments Through E-Samsat Services During the Covid Pandemic At the North Jakarta Samsat Office, the author uses the theory (Mangkunegara, 2017), where public participation includes several elements, including:

a. Coverage.
Coverage includes all groups of people who are in one area. The development of information technology impacts various fields, one of which is public services (Benkraiem et al., 2022; Kasper et al., 2015; Kuroki, 2022; Yang et al., 2022). Improving public services in various regions spurs the spirit of innovation to make it easier for the community. This effort is carried out by cutting procedures and service flows to integrate services into online systems. The Samsat Electronic Service is an online motor vehicle tax payment service issued by the Indonesian National Police. The purpose of the creation of E-Samsat is to provide convenience and ease for all Taxpayers in carrying out the fulfillment of motor vehicle tax obligations in their jurisdiction.

Convenience are demands on every service delivery, including the services provided in the payment of motor vehicle taxes (García-Fernández et al., 2018; Roy et al., 2018; van de Pol et al., 2021). Usually, taxpayers pay motor vehicle taxes directly at the SAMSAT office. The disadvantage of paying taxes directly at the SAMSAT office is that you have to queue for a long time, while the E-SAMSAT service can be done quickly, and there is no need to queue. The E-
SAMSAT service system, namely an electronic-based payment channel menu, can provide more effective convenience for Taxpayers in paying the annual Motor Vehicle Tax without having to queue for too long and live far from home, only paying via ATM. Closest to the Bank that has collaborated at the SAMSAT Office. So that it saves transportation costs to come to the SAMSAT location and time, the main goal of E-SAMSAT is to reduce crowds or the number of taxpayers at the North Jakarta SAMSAT Office with a faster process. For the implementation of E-SAMSAT in 2020, around ± 74,696 E-SAMSAT users. Every year, E-SAMSAT increases and makes it easier for users to get tax information on taxes to be paid because on the official website, the terms, how to use it, services, benefits, and laws can be seen in detail and clarity on the website. However, some people state that the presence and implementation of E- SAMSAT is not adequate because there are still many people who pay Motor Vehicle Taxes directly to the SAMSAT Office, and are not a means of providing tax information to the public because there are still some people who do not understand how to pay via ATM. or do not know about the E-SAMSAT.

b. Cooperation.
Cooperation requires the cooperation of various parties from all members of the community. Participation is not only one of the goals of social development but is an integral part of the process of social development (Fuiiwara et al., 2019; Marra et al., 2018; Vlasova, 2021). The demands for community participation are increasingly running along with awareness of the rights and obligations of citizens. The importance of participation at its core lies in its function. The first function is to educate the public about various public issues. In this function, public participation will not threaten political stability and should run at all levels of government. The function of participation is to display the balance of power between the community and the government so that the interests and knowledge of the community can be absorbed in the government agenda. Participation in the payment of motor vehicle taxes through the E-Samsat service system can be seen in the involvement of various parties.

The E-Samsat Service System can bridge communication between the government and the community, such as the two-door interaction between the community and the SAMSAT office staff. Allows the public to submit complaints, information, and or responses online because the meeting of Taxpayers and E-SAMSAT officers is only at the time of taking TBPKP/STNK by showing proof of payment via ATM. Implementing the E-SAMSAT service system must also be socialized, considering that the service system is a new thing for taxpayers. In the implementation of socialization, E-SAMSAT service providers use various media. Socialization has been adequate, especially in this pandemic season; social media are perfect for providing socialization to the public. For example, the media used are Social Media, Banners, Press Conferences, Newspapers, and Flayers carried out by Public Relations. Cooperation will be established when each actor in implementing the E-SAMSAT service system knows and understands their respective roles.

c. Empowerment
The involvement of various parties cannot be separated from all the strengths and weaknesses of each party (Lefstein & Perath, 2014; Markantoni et al., 2018; Shnabel et al., 2016). Through active involvement in each activity process, there is a process of mutual learning and mutual empowerment of each other. The concept of empowerment is interpreted as an effort to build power by encouraging, motivating, and raising awareness of the potential of the community and efforts to develop it. The E-Samsat service system is a service provided by the government by utilizing the development of information technology. The E-Samsat service system allows for reciprocal relationships that provide more benefits for both parties, providing more citizen-centric services and responsive government, increasing public trust. The contribution made to
the E-SAMSAT system has been outstanding because the enthusiasm of taxpayers increases every year, especially during this pandemic. E-SAMSAT is participating in the framework of breaking the chain of the covid-19 virus outbreak.

E-SAMSAT is one of the Taxpayer's processes to extend the vehicle to 134 shorter, only by paying through about five banks that have collaborated with the SAMSAT Office. When you have paid via ATM, the TBPKP/STNK can be taken to the SAMSAT Office without queueing longer and longer. So that E-SAMSAT is one solution to avoid crowds and the accumulation of the number of Taxpayers at the SAMSAT Office. From some people, E-SAMSAT has not been fully effective and has not seen a massive contribution from this system, so public enthusiasm is not high and still not optimal. Several factors affect this system; first, there is still a lack of knowledge about E-SAMSAT. Second, many taxpayers are still afraid to leave the house during this pandemic. At the same time, the public still has to come to the SAMSAT Office to verify and collect TBPKP/STNK by showing proof of payment transfer via ATM after the SAMSAT Office has visitor restrictions. Furthermore, if there are complaints or problems accessing the E-Samsat service system, the handling of problems is still minimal.

Taxpayers during the pandemic can only communicate through the related SAMSAT call center or email. If the E-SAMSAT system is made a much easier application that can be accessed anytime and anywhere, then after the payment is completed, there is no need to come to the SAMSAT Office; TBPKP/STNK can be sent directly to the taxpayer's domicile address will be much more effective and efficient. Finally, many use the E-SAMSAT system, and the website's appearance does not confuse taxpayers in seeing the procedures for the E-SAMSAT system. Obstacles to implementing the E-Samsat service system can only be accessed by taxpayers who have a high level of knowledge of the development of information technology, given the administrative procedures that tend to be lengthy.

d. Equality and partnership.
Everyone has the skills, abilities, and initiatives and has the right to use these initiatives to be involved in every process to build dialogue without considering each party's level and structure. Implementing the E-SAMSAT service system involves various parties, including the Republic of Indonesia Police, Regional Revenue Agency, Regional Banks, and Taxpayers. SAMSAT is a service for managing vehicle documents such as cars and motorcycles. SAMSAT is also a form of collaboration between the Indonesian National Police, PT Jasa Raharja, and the Provincial Revenue Service to provide community services in the extension and manufacture of STNK and Motorized Vehicle Signs. The National Police has the authority to issue STNK, PT Jasa Raharja manages SWDKLLJ (compulsory donations to road traffic accident funds), and the Provincial Revenue Service determines the amount of PKB and BBNKB. The main SAMSAT is a service for taxpayers in carrying out new vehicle registration payments, re-registration/ratification of vehicles, five-year re-examination, registration of mutation vehicles, vehicles for which insurance will be transferred (leasing), duplicate STNK/BPKB

So far, the implementation of the tax payment service system has been carried out manually. The government has created an online service system to accommodate motor vehicle tax payments through the E-SAMSAT application to simplify the service process further. With E-SAMSAT, tax payments are made through the website and Bank Channels (ATM, Mobile Banking, and Internet Banking), Maybank ATMs, and Bukopin ATMs. The Indonesian National Police has opened ESAMSAT services in various cities, including West Java, East Java, Central Java, and DKI Jakarta. E-SAMSAT services in each province are not the same, depending on the program of each SAMSAT office area. Some open online services through the official website specifically
for SAMSAT Online; some use Android-based applications. However, the online means or media used do not affect the terms and scope of the SAMSAT Online service.

e. Equality of Responsibility
Various parties have clear responsibilities in each process because of the equality of authority (sharing power) and their involvement in the decision-making process and subsequent steps. In the implementation of the E-SAMSAT service system, the following parties are involved:

1. The Police are authorized to register and identify in-vehicle data, including ratification of STNK.
2. BAPENDA is authorized to collect Regional Taxes, particularly PKB and BBN-KB.
3. Bank DKI, which is authorized in terms of payment.
4. Taxpayer. As the party being served, the taxpayer must play an active role in providing feedback on the service products provided to improve the service system in the future.

These parties have their respective roles in implementing the E-SAMSAT service system. For the flow of complaints or problems that occur in the process of fulfilling tax obligations, especially Motor Vehicle Taxes, all of them already have their respective sections that respond to every complaint or problem that comes giving directions and explanations that are easy to understand by Taxpayers and can minimize difficulties and can contact at number 1500177 or send a message via email according to the area of each SAMSAT Office. However, if a payment does not arrive at the SAMSAT Office, the Taxpayer will be advised to check his account or to the relevant bank to find out whether the payment that has not arrived has been refunded or not.

f. Transparency.
The application of the E-SAMSAT service system can increase transparency (management and services) and support the prevention of corrupt practices because without going through an intermediary, one of them is a human officer or broker and avoids interaction between human parties to other human parties, especially Motor Vehicle Taxes, because if ESAMSAT all payments are made online (cashless) through banks that have collaborated with SAMSAT as well as payments directly from each taxpayer into the regional treasury or directly to the DKI Jakarta Provincial Government account managed by the BPKD (Regional Financial Management Agency). Reconciliation of receipts will be carried out. However, it is also challenging to connect E-SAMSAT with transparency which depends on taxpayers. There are still people who make payments directly to the SAMSAT Office, 133 because if you pay via ATM, it is more confusing step by step to make a Vehicle Tax payment. Motorized, there is an STNK number whose letters are filled with numbers on the ATM, and there are also people who do not want to be complicated in matters of payment submitted through the service bureau. Regarding minimizing corruption, it is possible that this still exists. Precisely this system will reduce meetings between officers and taxpayers so that actions outside the regulations can be avoided and transparency is only in the service process.

CONCLUSION

Public Participation in Payment of Motor Vehicle Taxes Through E-Samsat Services During the Covid Pandemic At the North Jakarta Samsat Office, seen from the six participation criteria presented by Mangkunegara; it has gone quite well. The community as taxpayers has participated in implementing the E-SAMSAT service system. However, unfortunately, not all people can access these services. The service
procedure is quite long, and the people's digital literacy level is still low, causing the community not to be able to take full advantage of the service system.

REFERENCE


Analysis of Community Participation in Paying Motor Vehicles Tax through e-Samsat Service during Covid Pandemic at the Samsat Office in Jakarta Utara

Priyono, Wulandari, Rofiyanti, and Agustina


Analysis of Community Participation in Paying Motor Vehicles Tax through e-Samsat Service during Covid Pandemic at the Samsat Office in Jakarta Utara
Priyono, Wulandari, Rofiyanti, and Agustina


Supriatiningsih, & Jamil, F. S. (2021). Pengaruh Kebijakan E-Filing, Sanksi Perpajakan dan...
Analysis of Community Participation in Paying Motor Vehicles Tax through e-Samsat Service during Covid Pandemic at the Samsat Office in Jakarta Utara

Priyono, Wulandari, Rofiyanti, and Agustina


