

## PUBLIC PERCEPTION OF THE QUALITY OF MOTOR VEHICLE TAX PAYMENT SERVICES

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**Abstract:** Payment of motorized vehicle tax is an obligation that must be fulfilled by every vehicle owner as a contribution to the country's development. The Samsat Office is a government agency responsible for administering motor vehicle taxes. The Samsat Village Tax Outlet Office has an important role in assisting motorized vehicle owners to fulfill their vehicle tax payment administration as well as an effort to increase tax revenue, especially in the area around the Samsat outlet office. This research was conducted to find out how the public's perception of the quality of service for paying motor vehicle tax at the Samsat Office of the Village Tax Office, so that it can provide recommendations for appropriate improvements to increase public satisfaction and compliance in paying motor vehicle tax. This type of research is descriptive research with qualitative and interpretive data analysis techniques. The number of samples is 100 people who are determined based on the Wibisono formula. From the results of this study it can be seen that the public's perception of the service quality of motorized vehicle tax payments at the Samsat Village Tax Office outlets through the Physical Evidence parameter, the Reliability parameter is Good, the Responsiveness parameter, the Assurance parameter, and the Empathy parameter is Good. It is suggested that the Tax Village Samsat Outlet Office can maintain and improve the quality of its services so that people are more satisfied and more obedient in paying their motorized vehicle taxes.

**Keywords:** Samsat, motor vehicle tax, service quality

### INTRODUCTION

The Samsat Office (One-Stop Manunggal Administration System) is a government agency responsible for administering motorized vehicle taxes. The Samsat office is responsible for various types of services related to the administration of motorized vehicle taxes, such as motor vehicle tax payment services, obtaining STNK, preparing BPKB (Motor Vehicle Owners Book), and so on. Motor vehicle tax is an important source of state revenue and needs to be managed properly in order to achieve the target of state revenue. Therefore, the Samsat Office has a very important role in managing the administration of motorized vehicle taxes, as well as providing good and professional services to the public as taxpayers.

Taxpayers are individuals or entities that comply with regulatory provisions tax legislation determined to perform obligations taxation, including tax collection or cutter tax certain (Zubaidah & Lubis, 2021). Taxpayers can be mandatory individual or taxpayer tax body. Individual taxpayers are each Individuals who have income above non-taxable income. According to Law Number 16 of 2009 concerning General requirements and Tax Procedures, Compulsory Tax is a private person or entity, includes taxpayers, tax collectors and tax collectors who have tax rights and

obligations in accordance with the provisions of the tax laws and regulations (Mustafa & Lubis, 2020)

The Tax Village Samsat Outlet Office is an auxiliary Samsat office in the village of Tax Village, NA IX-X District, North Labuhanbatu Regency. The Samsat outlet office is located on Jl. Force No. 16, about 48.6 km away from the main Samsat office of North Labuhanbatu Regency, located in Aek Kanopan City, the capital of North Labuhanbatu Regency. The Tax Village Samsat Outlet Office was established to make it easier for taxpayers as well as an effort to increase tax revenue, especially in the area around the village of Tax Village.

Payment of motorized vehicle tax is an obligation that must be fulfilled by every vehicle owner as a contribution to the development of the country (Ali et al., 2019). However, in practice there are various obstacles that are often faced by the community, such as long queues, long waiting times, complicated processes, and limited facilities and information available at the Samsat Office. Public perception of the quality of service at the Samsat office is very important, because it can have an impact on public compliance in fulfilling motor vehicle tax obligations. If the services provided are unsatisfactory, people will feel unappreciated and it will be difficult to motivate themselves to pay taxes on time.

Public perception is the overall or average individual perception of an object that more or less has the same perception. These similarities are usually manifested in joint recognition of an object, for example using the same symbols, signs, and verbal and non-verbal languages. Community perceptions arise because of the perceptions of each individual where the perceptions of each individual towards an object are collected into one so that a public perception arises. Community perception is the process of observing objects through the senses and then organizing and interpreting them through forms of stimulation of an object or event based on the background of each individual so that a response or reaction will emerge which is manifested in the form of the ability to discriminate, classify, conclude information and interpret messages. and the realization of communication between humans and objects.

According to Bimo Walgito (in Syahputra et al., 2020) that the factors that influence perception are: a. Individual factors, which include: (1) Attention, both spontaneous and non-spontaneous attention; dynamic or static; (2) Structural characteristics of individuals; sympathy or antipathy; (3) individual temporary characteristics; emotional or stable; (4) Activities that are currently running on the individual. b. Stimulus factor (stimulus). The stimulus will be realized by the individual, if this stimulus is strong enough. However the amount of attention from the individual, but if the stimulus is not strong enough, then the stimulus will not be perceived by the individual concerned, and this depends on: (1) the intensity (strength) of the stimulus; (2) stimulus size; (3) stimulus changes; (4) the repetition of the stimulus (5) the opposition or contrast of the stimulus. c. Therefore, every individual in society has a different perception in response to an object.

Individual perceptions are influenced by differences in experience or environment, so perceptions can change according to mood, way of learning, and state of mind. So individual perception depends on a person's thinking or cognitive processes, so that perceptions will always change all the time. The change depends on the selectivity ability of the information received after processing it turns out to have a positive meaning, then someone supports the information received, but if it is negative then the opposite happens.

From the explanation above, we can conclude that people's perceptions arise because of the perceptions of each individual where the perceptions of each individual towards an object are collected into one so that a perception arises from society because society is a group of people.

The parameters of public perception are the factors that are considered by the community in assessing a matter or event. Parameters of public perception of the quality of public services can be seen through the following five parameters, namely Tangibles, Reliability, Responsiveness, Assurance and Empathy. These parameters can be used as a reference in evaluating the quality of motorized vehicle tax payment services at the Village Tax Samsat Outlet Office, so that the results of the research can provide input for the Tax Village Samsat Outlet Office in improving the quality of services provided to the public.

It is important to conduct research to find out how the public perceives the quality of motorized vehicle tax payment services at the Samsat Village Tax Office, so that they can provide recommendations for appropriate improvements to increase public satisfaction and compliance in paying motorized vehicle tax.

Samsat stands for One-Stop Manunggal Administration System, which is an office responsible for managing and supervising the administration of motorized vehicles. In accordance with Presidential Decree No. 5 of 2015 concerning the implementation of the One-Stop Administration System for Motorized Vehicles, the role and function of the Samsat office is to provide services for various types of services related to motorized vehicle tax administration, such as Motor Vehicle Registration, Vehicle Tax Payment Services, STNK Services (Vehicle Registration Certificates), TNKB Services (Motorized Vehicle Registration Numbers), Mobile Samsat Services, and so on. Overall, the Samsat office has an important role to play in maintaining good motor vehicle administration and helping to collect vehicle taxes to finance infrastructure development and other public services.

Public service is defined as an act of providing goods and services by the government to the community in order to fulfill its responsibilities to the public (Hildawati, 2019) . The services provided to the community should be of good quality in accordance with the expectations of the community. The good and bad of public services provided by the government to the community are often used as a benchmark for the success of a government agency in carrying out its duties as a public servant (Nasihah, 2020) . Public service that is fair, equitable and in accordance with the wishes or needs of the community includes at least six elements as benchmarks, namely (1) Adequate quality of services and goods and services; (2) Easy, smooth, fast and precise service procedures; (3) Clear and adequate (cheap) service fees; (4) Fulfillment of the rights and obligations of the serving party, which is understood by each party beforehand; (5) Ease of obtaining information regarding the quantity and quality of the service itself; and (6) Does not create the impression of service discrimination, from various target objects

Albercht in Firmansyah (Firmansyah & Haryanto, 2019) mentioning service quality can be seen in two approaches, namely: 1) Service Triangle (ST), which is an interactive service management model that reflects the relationship between a company and its customers through three elements, namely: service strategy, service people and service system; 2) Total Quality Service (TQS) which is the elaboration of the service triangle with five interrelated elements, namely: (a) Market and customer research, (b ) strategy formulation, (c) Education, training and communication, (d) Process improvement, (e) Assessment, measurement and feedback .

Public services can be in the form of health, education, security, transportation, licensing, complaints, and various other public services. Public services are usually provided by government agencies such as ministries, agencies, state agencies, or state-owned enterprises (BUMN). However, some public services can also be provided by private agencies in collaboration with the government, such

as water or electricity service providers. The purpose of public service is to meet the needs and expectations of the community and improve the quality of life of the community in general (Bisri & Asmoro, 2019) . Good and effective public services can improve people's welfare and increase public trust in the government. Public services must provide fast, accurate and friendly services to the community. Public services must also meet quality standards set by the government and must be carried out in a transparent and accountable manner. Therefore, public services need to be carried out properly and strictly monitored so that they can provide optimal benefits for the community (Amen, 2021)

Whenever there is service The bad things done by the government do not directly have an impact decrease in the number of people using the service government (Samsat) matter the because characteristic government monopoly will Samsat service, However bad service will have an impact on decline level satisfaction public on government and increasing practices broker, etc. There is a gap in service This certainly causes the community to perform the service in the office Samsat will feel no comfortable, not enough noticed, as well as arising public dissatisfaction with service given by the SAMS. According to Hart ( in Tegor & et al, 2020) says that the quality of a service is a difference between the service provided and what the customer expects. In this case, assessment about service quality is determined by service users. Parasuraman (in Firmansyah & Haryanto, 2019) explains that perceived quality is an assessment (*judgment*) consumers about the superiority or superiority of an entity (*entity*).

Quality public services are services that are able to meet the expectations and needs of the community for effective, efficient, transparent, accountable, participatory and responsive services. (Rahmadana, 2020) . Quality public services must also include the principles of human rights, justice and equality. Hildawati (Hildawati, 2019) writes down five service quality parameters as follows: 1) Tangible, including physical appearance, personnel equipment and communication materials, 2) Reliability in the form of the ability to perform the promised service accurately and reliably, 3) Responsiveness, namely the ability to help customers and provide services quickly, 4) Assurance, namely knowledge, courtesy of employees and the ability of employees to generate trust and confidence in customers, and 5) Empathy, namely the willingness to care and pay attention to customers

Quality service is a condition that shows a conformity between the services expected by service users (*expected service*) and services that are actually received by service users (*perceived service*). Kasmir in Rahmadana (Rahmadana, 2020) mentions the characteristics of good public services are: (1) Availability of good employees; (2) Availability of good infrastructure; (3) Responsible for each customer (customer) from the beginning to the end; (4) Able to serve quickly and precisely; (5) Able to communicate; (6) Guarantee the confidentiality of every transaction; (7) Have good knowledge and ability; (8) Trying to meet the needs of customers (customers); (9) Able to provide trust to customers (customers). According to Delly in Sellang (Sellang et al., 2019) the services provided to the community are required to be of high quality. Service though Which given is not profit-oriented, but still must prioritize quality in accordance with organizational goals.

The quality of service is not only measured and determined by the service provider, but is determined more by the parties served, because they are the ones who in principle enjoy the service so that they can directly estimate whether the service received is in accordance with expectations and meets community satisfaction. (Siregar et al., 2023) .

## METHODS

This type of research is descriptive research with qualitative and interpretive data analysis techniques. The process of collecting data in qualitative data analysis techniques is carried out through records and notes, literature reviews, interviews, surveys, or observations (Tegor & et al, 2020) .

This research was conducted for approximately 3 months. Primary data was obtained by distributing questionnaires, and secondary data was obtained from agency data in the form of documentation, reports, literature and the internet.

The population in this study is the people who provide services at the Samsat Village Tax Office, whose number cannot be determined. The sample is determined using the Wibisono formula . Simanjorang (Simanjorang, 2020) explains that the Wibisono formula is used when the sampling technique is when the population is unknown. By using the Wibisono formula, the number of samples is determined to be 100 people who are serving services at the Tax Village Samsat Outlet Office. Furthermore, in taking samples using a purposive sampling technique (Lubis, 2021)

$$N = \left\{ \frac{((Z_{\alpha/2}) \cdot \sigma)}{e} \right\}^2$$

$$N = \left\{ \frac{(1,96 \cdot 0,25)}{5\%} \right\}^2$$

$$N = 96,04 \text{ rounded up to } 100$$

Information:

n = number of samples

Z $\alpha$ /2 = normal distribution table value at the 95% confidence level = 1.6

$\delta$  = standard deviation of 25%

$\epsilon$  = margin error (error limit = 5%)

## RESULTS AND DISCUSSION

The characteristics of the respondents in this study were grouped into 4 categories, namely age, gender, last education, and type of work, which are described in the following table:

**Table 1. Respondent Identity**

Respondent Identity	N (Amount)	Percentage (%)	
Age	18 - 40 years	55	55%
	41 – 60 years	35	35%
	> 61 years	10	10%
Gender	Man	78	78%
	Woman	22	22%
Last education	SD	7	7%
	JUNIOR HIGH SCHOOL	10	10%
	High school/equivalent	28	28%
	Diploma	15	15%
	Bachelor	37	37%
	Masters	3	3%

Work	Student	8	8%
	Student	20	20%
	Self-employed	47	47%
	PNS/TNI/Polri	25	25%

Source: processed data (2023)

Based on table 1, the majority of respondents were respondents aged 18-40 years with a total of 55 people with a percentage of 55.5% and the rest were respondents aged over 41 years with a total of 45 respondents with a percentage of 44.4%. Distribution of respondents by gender, where the majority of men can be found when the survey was conducted with a total of 78 respondents (78%). Based on recent education, the highest number of respondents with undergraduate education was 37 people (37%), and the fewest respondents were respondents with Masters degree, namely 3 people (3%). Based on occupation, the majority of respondents worked in the private sector as many as 47 people (47%) while the fewest respondents were working as students as many as 8 people (8%).

Public perception of the quality of motorized vehicle tax payment services at the Samsat Village Tax Outlet Office, can be seen in table 2 below:

**Table 2. Public Perceptions of the Quality of Motorized Vehicle Tax Payment Services at the Tax Village Samsat Outlet Office**

No	Parameter Service quality	Statement	Community Perception			Total
			Good	Enough Good	Not good	
1.	Physical Evidence	The condition of the office's physical facilities, namely buildings, service rooms, parking lots, and other physical facilities	73	27	0	100
		Conditions of cleanliness and comfort of physical office facilities	71	29	0	100
		The physical appearance of the serving employee	75	25	0	100
2.	Reliability	The information and instructions provided by officers are reliable/trusted	83	17	0	100
3.	Responsiveness	The dexterity of officers solving problems when paying taxes	82	18	0	100
		The alertness of the officers to provide services quickly and precisely	82	18	0	100
4.	Guarantee	Staff provide friendly service	80	20	0	100
		The tax payment process is carried out transparently	78	22	0	100
5.	Empathy	Officers handle complaints by providing complaint counters	73	27	0	100

Source: processed data (2023)

The Samsat Outlet Office is a branch office of the main Samsat office which functions as an alternative location for motorized vehicle owners to administer their vehicles. The role and function of the Samsat Outlet Office is almost the same as the main Samsat office. Overall, the Samsat Outlet Office has an important role in assisting motorized vehicle owners to fulfill their vehicle administration as well as an effort to increase tax revenue, especially in the area around the Samsat outlet office.

The services provided at the Village Tax Samsat Outlet Office are the types of services provided at the Tax Village Samsat Outlet Office, including registration of new and/or first vehicle registration, registration of mutation vehicles, registration of damaged or lost STNK motorized vehicles, registration of damaged or damaged TNKB motorized vehicles. Lost, Motorized Vehicle Registration with special requirements, Annual Registration of STNK Validation, Extension of STNK every 5 years, and other special matters.

Based on Table 2, shows the public's perception of the **Physical Evidence** parameter , namely the availability of buildings, service rooms, parking lots, and other physical facilities in the good category there are 73 people (73%), in the pretty good category there are 27 people (27%), and in the bad category there are nil people (0%). Public perception of the cleanliness and comfort of physical facilities In the good category there were 71 people (71%), in the pretty good category there were 29 people (29%) and in the bad category there were nil people (0%) . There are 75 people (75%) in the good category, 25 people (25%) in the pretty good category and 0% in the bad category. Overall, the public's perception of the Physical Evidence parameter is in the Good category. This is in line with research conducted by Nasihah (Nasihah, 2020) , that the completeness, comfort and cleanliness of physical facilities will affect people's perceptions of service quality.

**the** public's perception of the **Reliability** parameter , namely the reliability of information and instructions given by officers in the good category there were 83 people (83%), in the pretty good category there were 17 people (17%) and, in the not category well there are as many as nil people (0%). Overall, the public's perception of the Reliability parameter is in the Good category. This is in line with research conducted by Lontaan (Lontaan et al., 2019) that the reliability of the information and instructions provided by officers affected people's perceptions of service quality.

Based on Table 2, shows people's perceptions **Responsiveness** Parameter , namely the reliability of officers in solving problems in paying taxes in the good category there were 82 people (82%), in the pretty good category there were 18 people (18%) and in the bad category there were nil people (0% ). There were 82 people (82%) in the good category, 18 people (18%) in the fairly good category, and nil people (0%) in the bad category. Overall, the public's perception of the Responsiveness parameter is in the Good category. This is in line with the research conducted by Nasihah (Nasihah, 2020) , that the dexterity and alertness of officers in providing services will affect public perceptions of service quality

Based on Table 2, shows the public's perception of the **Guarantee** Parameter , namely in the form of officers always providing friendly service in the good category there are as many as 80 people (80%), in the fairly good category there are 20 people (20%) and in the bad category there are as many as nil people ( 0%). There are 78 people (78%) in the good category, 22 people (22%) in the fairly good category, and 0% in the bad category. Overall, the public's perception of the Guarantee parameter is in the Good category. This is in line with research conducted by (Hildawati, 2019) , that the friendliness of officers and transparency of payments will affect public perceptions of service quality.

Based on Table 2, shows the public's perception of the **Empathy** parameter , namely in the form of officers who empathize with providing complaint counters in the good category there are 73 people (73 %), in the pretty good category there are 27 people (27 %) and, in the not category well there are as many as nil people (0%). Overall, the public's perception of the Empathy parameter is in the Good category. This is in line with research conducted by Hildawati (Hildawati, 2019) , that satisfactory service quality can be obtained if officers empathize with community complaints by providing complaint counters and suggestion boxes.

### **CONCLUSION**

The public's perception of the quality of motorized vehicle tax payment services at the Tax Village Samsat Outlet Office through the Physical Evidence parameter , the Reliability parameter is Good , the Responsiveness parameter , the Assurance parameter , and the Empathy parameter is Good . It is suggested to the Tax Village Samsat Outlet Office to be able to further improve and pay attention to the services provided to people who will pay motorized vehicle taxes, namely by providing fast services , increasing the alertness and friendliness of the staff in responding to complaints, and maximize the availability of blanks and other administrative documents so that people feel more satisfied and more obedient in paying their motorized vehicle taxes.



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