



## **Analysis of The Contribution of Motor Vehicle Tax Revenue (Pkb) Through The Mobile Samsat Program to Tax Revenue at The Regional Revenue Management Regional Technical Implementation Unit (Uptd Ppd) in Minahasa**

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### ABSTRACT

Motor Vehicle Tax is the largest source of revenue for Local Original Revenue. As people's need for motorized vehicles increases, so does the people's purchasing power for motorized vehicles. Not only people in urban areas, but people who live in rural areas need motorized vehicles. The purpose of this study is to ascertain if the motor vehicle tax revenue has increased in tandem with the rise in the purchasing power of the public as a result of the samsat program. The descriptive method was the analytical approach employed in this investigation. The study's findings demonstrate how inadequate the Samsat Program is. People who reside distant from the headquarters can still be reached by the Samsat program, nevertheless.

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## **INTRODUCTION**

People need modes of mobility, including motorized vehicles, because they are constantly moving around in this current era of advancement. The number of motor cars owned in the Minahasa district and its environs is extremely large; according to the North Sulawesi Police Traffic Directorate, 47,804 motor vehicles are registered. The North Sulawesi Regional Police Directorate's 2022 data supports this figure, which is predicted to stimulate an increase in regional tax collections from motor vehicle tax payers due to the high rate of motor vehicle ownership.

Taxes are the most significant source of revenue and one of the government's initiatives to attain national growth. Every region wants to have its greatest Regional Original Revenue (PAD), thus it is expected that the potential in each would be appropriately utilized to enable local governments to raise regional revenues.

Regional taxes, of which the motor vehicle tax is one kind, are a major source of Regional Original Revenue (PAD) for each region. One of the many sources of relatively big regional revenue used in the budget for regional autonomy is the motor vehicle tax. The Regional Revenue Agency, via the Technical Service Unit and the Manunggal Administration System under One Stop (SAMSAT), is the organization that manages the problem of motor vehicle payments.

The Motor Vehicle Tax, often known as PKB, is a tax on the ownership and/or control of motor vehicles, according to Law of the Republic of Indonesia Number 1 of 2022. All wheeled vehicles and their accessories that are powered by technological equipment, such as motorbikes or other machinery, and utilized on all kinds of highways are considered motorized vehicles.

Online samsat, according to the National Samsat Coaching Team, is a service designed in accordance with Republic of Indonesian rules and regulations for the yearly approval and payment of motor vehicle taxes. The availability of online samsat has made it easier for taxpayers to handle their motor vehicle documentation.

By enabling taxpayers to conveniently make PKB payments without having to visit Samsat or the Samsat main office, this service aims to enhance the quality of services provided. This mobile samsat offers SWDKLLJ payments, yearly STNK endorsement, and online PKB payment services. Because of the speed and simplicity of the payment processes, as well as the officers' requirements and ease of service, the community will be more compliant in paying PKB. The Directorate of Regional Police, the Regional Revenue Office, and PT. Jasa Raharja oversee Samsat's operations, and Presidential Regulation Number 5 of 2015 governs the organization's goals and operations.

Samsat Minahasa was in accordance with North Sulawesi Province's Regional Regulation Number 4 of 2016 on the Establishment and Composition of the Regional Apparatus of North Sulawesi Province. Samsat Minahasa, one of the regencies that collects motor vehicle taxes, cites Regional Regulation No. 7 of 2011 concerning Regional Taxes in its receipt. This regulation has been

amended multiple times and is now referred to as Regional Regulation No. 3 of 2018, which concerns the Second Amendment to the Regional Regulation of North Sulawesi Province. Because of this, Minahasa Regency must work hard to encourage the locals to fulfill their commitments to pay motor vehicle taxes. The government must work to raise revenue since tax revenue is one of the sources of state funding, and taxpayer compliance with tax payment is dependent on it.

## **THEORETICAL REVIEW**

### ***Taxes***

From an economic standpoint, taxes are defined as the transfer of resources from the private to the public sectors, according to Sutedi (2022:1). This comprehension suggests that two circumstances alter as a result of taxes. The initial step involves diminishing an individual's capacity to manage resources for the sole purpose of becoming an expert in goods and services. Second, the state's ability to provide public goods and services that meet community needs has increased financially.

The budgetair function and the regularend function are the two components of the tax function, according to Siti Resmi (2019).

1. Budgetair's (State Financial Resources) functionality

The government raises money through taxes to pay for state expenditures. The government attempts to load as much cash as it can into the state treasury as a source of state funds.

2. The Regularend Function

Because taxes have a regulatory function, they can be used as a weapon to accomplish goals outside of the financial sector as well as to regulate and implement social and economic policies. Here are a few instances of the regulator function being used.

### ***Tax Grouping***

Sonny, Robert, and Sintje (2023:5) classify taxes into three categories:

#### ***By Class***

- a. A direct tax is one that the taxpayer is responsible for paying on their own; it cannot be assessed against or assigned to third parties.
- b. An indirect tax is one that can eventually be imposed upon or assigned to a third party or another individual.

#### ***According to its nature***

- a. Subjective taxation is the application of a tax that takes into account the individual circumstances of the taxpayer or the circumstances of the subject.
- b. An objective tax is one whose imposition disregards the individual circumstances of the tax subject in favor of the object, which might take the shape of items, circumstances, acts, or events that lead to the need for tax payment.

*According to the Collecting Agency*

- a. One source of funding for state households is the central tax, which is levied by the central government.
- b. The regional tax, which is levied against residents of the region and collected by the regional government. The following are the types of regional taxes : provincial, regency, and city taxes.

***Types of Taxes***

There are 16 different types of regional taxes that fall under the jurisdiction of the regional government, as per Law Number 1 of 2022 concerning Financial Relations Between the Central and Regional Governments. These types of taxes are divided into nine categories whose collection is under the jurisdiction of the Regency/City Government and seven categories whose collection is under the jurisdiction of the Provincial Government.

***Principles of Tax Collection in Indonesia***

According to Cindy (2023:42), some of the basics or principles of tax collection are as follows:

1. The Source Principle, which emphasizes that income tax must be paid from the taxpayer's source, regardless of where the taxpayer resides.
2. The Domicile Principle, which is used in accordance with the taxpayer's domicile or place of abode.
3. The National Principle, upon which all people born and residing in Indonesia are subject to taxation.
4. The Juridical Principle, which asserts that the Law of Economic Principles, which emphasizes that tax collecting shouldn't impede people's ability to produce and maintain their economy, serves as the foundation for tax collection.

***Tax Collection System***

Sonny, Robert, and Sintje (2023:8) state that there are three different methods for collecting taxes:

1. Official Assessment System  
a tax collection system that grants the government (fiskus) the power to calculate the amount of taxes that individuals owe. Self-Evaluation Framework a tax collecting mechanism that allows taxpayers to choose how much tax is due.
2. Withdrawal Mechanism  
a system of tax collection that gives third parties the authority to deduct and collect taxes owed – not fiscal entities or non-taxpayers.

***Motor Vehicle Tax***

The Motor Vehicle Tax (PKB) is a tax on the ownership and/or control of motor vehicles, according to Law of the Republic of Indonesia Number 1 of 2022. All wheeled vehicles and their accessories that are utilized on any kind of road or watercraft that are powered by technical apparatus such as motors or

other devices that transform a specific energy source into the motor vehicle's propulsion are considered motorized vehicles.

In accordance with North Sulawesi Provincial Regulation No. 3 of 2018 about the Second Amendment to North Sulawesi Provincial Regulation No. 7 of 2011, the possession and/or management of motor vehicles, including wheeled vehicles and their accessories, entails the imposition of Motor Vehicle Tax (PKB). An individual or organization with authority over the possessed motor vehicle is the subject of Motor Vehicle Tax (PKB).

### ***Samsat***

A number of activities related to the implementation of motor vehicle registration and identification, payment of motor vehicle tax, motor vehicle name return duty, and payment of mandatory contributions to the Traffic Accident and Road Transportation Fund are integrated and coordinated in the Samsat Joint Office. These activities are based on Presidential Regulation Number 5 of 2015 concerning the Implementation of the One-Stop Manunggal Administration System for Motor Vehicles, Chapter I of the implementation, and Article 1 paragraph (1) of the One-Stop Manunggal Administration System, which is hereinafter referred to as Samsat.

### ***Efektivitas***

Effectiveness, according to Bastian (2022:280), is the relationship between output and objectives. Efficacy is determined by how well an organization's production level, policies, and processes accomplish its predetermined goals. The achievement of a predefined objective is the measure of effectiveness. Effectiveness solely discusses results. An organization is considered to be effectively meshed if its objectives have been met.

### ***Contribution***

Contributions can take the shape of cash or fund contributions, energy aid, mental assistance, material assistance, and any other type of support that can be used to ensure the success of events in a forum, among other forms, according to Soerjono S (2006:269). The community views contribution as a means of taking part in a particular activity in general.

Broadly speaking, contributions can be provided in a number of areas that will ultimately be covered by the evaluation. According to the Minister of Home Affairs' Decree Number 690.900.327 of 1995, which established standards for financial performance assessment, the following table's assessment criteria can be used to determine the level of contribution:

**Table 1. Contribution Assessment Criteria**

<b>Presentation</b>	<b>Criteria</b>
0-10 %	Very Less
10-20 %	Less
20-30 %	Usual
30-40 %	Good Enough
50 %	Very Good

## **METHODOLOGY**

Qualitative research is the methodology employed. Sugiyono (2021:40) defines qualitative research as an approach to study that centers on in-depth observations of the subject of study. This study focuses more on an issue or topic that arises from the events and conditions that take place while the study is being conducted. Here, the researcher will explain how the money collected from motor vehicle taxes contributes to municipal original revenue.

## **RESULTS**

### *Revenue Data and Targets for Motor Vehicle Tax Revenue UPTD PPD Minahasa*

Data on the Minahasa Regency's attainment of Regional Original Revenue (PAD) revenue from 2020 to 2023 was used in this study.

**Table 2. Target and Realization of Motor Vehicle Tax Revenue UPTD PPD Minahasa**

Years	Targets	Realization
2020	Rp 32.126.211.086	Rp 30.863.980.165
2021	Rp 36.480.377.690	Rp 34.409.118.016
2022	Rp 36.732.534.327	Rp 37.996.366.811
2023	Rp 38.070.857.734	Rp 39.654.634.825

*Sumber : UPTD PPD Minahasa 2024*

It is evident that from 2020 to 2023, the goal and actual revenue from the Motor Vehicle Tax (PKB) have varied year. In 2022 and 2023, the Motor Vehicle

Tax (PKB) revenue realization exceeded the objective, resulting in an increase over the target.

***Motor Vehicle Tax Revenue Data through Samsat Mobile Minahasa***

This research was conducted on data on the realization of Motor Vehicle Tax (PKB) revenue through Samsat Mobile from 2020 to 2023.

**Table 3. Realization of Motor Vehicle Tax Revenue Through Samsat Mobile**

Years	2020	2021	2022	2023
<b>Realization (in Rp)</b>	<b>2.392.082.200</b>	<b>1.825.947.300</b>	<b>731.909.000</b>	<b>598.042.700</b>

Source : UPTD PPD Minahasa 2024

**DISCUSSION**

***Analysis of the Contribution of Motor Vehicle Tax Revenue through Mobile Samsat to UPTD PPD Minahasa***

The amount that can be contributed from Motor Vehicle Tax (PKB) revenue to revenue at UPTD PPD Minahasa is determined by analysis of the Contribution of Motor Vehicle Tax Revenue (PKB). The following formula was utilized to determine the contribution:

Analysis of Motor Vehicle Tax Contribution

$$\text{Contribution} = x/y \times 100\%$$

Description : X = Realization of Mobile Samsat

Y = Realization of UPTD PPD Minahasa (Handoko 2013:3)

**Table 4. Contribution of Motor Vehicle Tax Revenue through Samsat Mobile**

Years	PKB Realization Through Mobile Samsat	Realization of PKB Through UPTD PPD Minahasa	Percentage (%)
2020	Rp. 2.392.082.200	Rp 30.863.980.165	0.77

2021	Rp 1.825.947.300	Rp 34.409.118.016	0.53
2022	Rp 731.909.000	Rp 37.996.366.811	0.19
2023	Rp 589.042.700	Rp 39.654.634.825	0.15
Average			0.41

$$\text{Year 2020} = \frac{\text{Rp } 2.392.082.200}{\text{Rp } 30.863.980.165} \times 100\% = 0.77\%$$

$$\text{Year 2021} = \frac{\text{Rp } 1.825.947.300}{\text{Rp } 34.409.118.016} \times 100\% = 0.53\%$$

$$\text{Year 2022} = \frac{\text{Rp } 731.909.000}{\text{Rp } 37.996.366.811} \times 100\% = 0.19\%$$

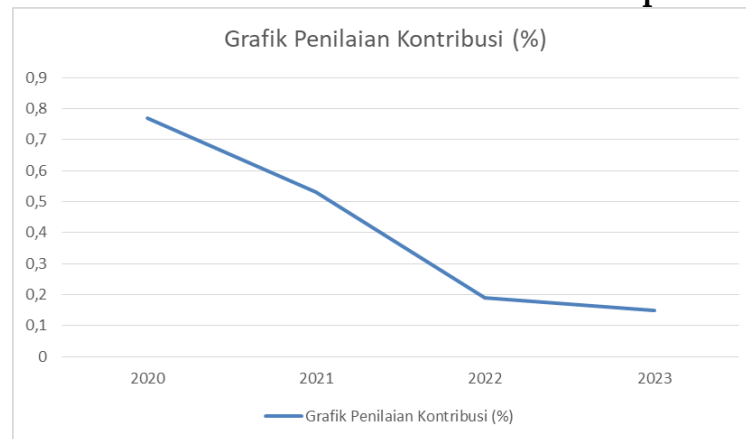
$$\text{Year 2023} = \frac{\text{Rp } 589.042.700}{\text{Rp } 39.654.634.825} \times 100\% = 0.15\%$$

$$\text{Average} = \frac{0,77\% + 0,53\% + 0,19\% + 0,15\%}{4} = 0.41\%$$

Based on the analysis that has been carried out, it can be seen that the contribution of Motor Vehicle Tax (PKB) revenue in 2020 was 0.77%, the contribution in 2020 did not touch even 1% due to the influence of the spread of Covid-19 so that many taxpayers made their tax payments through the online system. In 2021 the contribution of revenue was 0.53% with a very low contribution, in 2021 services have begun to be implemented using PPE, but for services it is still limited so that there is a decrease in tax revenue through Samsat Mobile. Because of the service innovations that Satcom issued in several locations within Minahasa Regency, specifically the Outlet and Outlet samsat program, taxpayers who typically pay their taxes at mobile samsat chose to pay their Motor Vehicle Tax (PKB) through this Outlet and Outlet samsat, which resulted in a mere 0.19% revenue contribution in 2022. Due to the lack of a location for mobile samsat operational vehicles since the launch of the Outlet and Outlet samsat program innovation services, the revenue contribution in 2023 will be 0.15 percent. As a result, this mobile samsat program only offers services in a few locations on specific days.



**Table 5. Contribution Assessment Graph**



From the assessment graph, the contribution of revenue every year from 2020 to 2023 has decreased greatly and even contributed very little. Motor Vehicle Tax (PKB) revenue through Samsat Mobile contributes an average of 0.41% which shows that Samsat Mobile is very less contributing to Motor Vehicle Tax (PKB) revenue.

Based on the analysis's findings, it is evident that Samsat Mobile's contribution between 2020 and 2023 was notably inadequate overall. Interviews with staff members of UPTD PPD Minahasa reveal that there are a number of reasons why the Mobile Samsat's receipt of Motor Vehicle Tax (PKB) does not contribute significantly. These include a dearth of operational vehicles, rapid economic growth that is not commensurate with revenue because the public is not aware of the significance of paying Motor Vehicle Tax (PKB), and a lack of active socialization regarding the precise location, which causes confusion among the public regarding where the Mobile Samsat is on duty during the workdays.

## CONCLUSIONS AND RECOMMENDATIONS

The system and procedure for collecting Motor Vehicle Tax (PKB) through the mobile samsat at UPTD PPD Minahasa is operating well to reach the community or taxpayers who live far from the main samsat, but it cannot be said to be effective because the contribution of the mobile samsat is not that good with an average contribution rate of 0.41% in terms of Motor Vehicle Tax (PKB) revenue. This conclusion is based on the results and discussion of the analysis of the contribution of motor vehicle tax revenue through the samsat program.

The suggestion is to expand this mobile samsat program into a program that can reach taxpayers in remote areas and be a pioneer in serving tax payments, based on the analysis and conclusions drawn regarding the contribution of Motor Vehicle Tax (PKB) revenue through samsat. Increased use of radio, internet, and advertising to spread the word about tax payment facilities, including payments to mobile, online, and main satellites. boosting the ability of current officers and workers to perform so that the service system is optimized in reaching current goals. Enhancing services by educating the public and taxpayers who own cars from outside the Minahasa Regency as well as those

from inside it about the tax services and payment methods available at the main, online, and mobile Samsats.

### **FURTHER STUDY**

The author realizes that this thesis is still far from perfect and there are still shortcomings, for this reason, the author expects donations of thoughts in the form of responses, proposals, corrections, and suggestions.

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