

E-SAMSAT AND MOTOR VEHICLE TAXPAYER COMPLIANCE IN THE PERSPECTIVE OF SYSTEMATIC LITERATURE REVIEW

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ABSTRACT

This research aims to analyze various findings and comparisons related to the effectiveness of the e-samsat system in facilitating the vehicle tax payment process, as well as its impact on the level of tax compliance. The urgency of the research answers the strategic challenges of utilizing the e-samsat application in managing motor vehicle taxes and supporting the development of efficient and inclusive public services. Novelty of research by comparing perspectives across time, viewpoints, research trends that can have an impact on increasing taxpayer compliance. Systematic literature review method using *Preferred Reporting Items for Systematic Reviews and Meta Analyses* through collecting and evaluating various relevant literature. The results achieved show that e-samsat has great potential to improve taxpayer compliance by providing easier and more transparent access, and reducing administrative difficulties. In addition, this system provides convenience in terms of online payment and simplifies services and facilitates supervision to be more efficient and effective. Nonetheless, some technical and social challenges such as technological infrastructure and public awareness need to be considered to optimize the success of E-SAMSAT implementation. This research is expected to contribute to the development of technology-based taxation policies and improve motor vehicle taxpayer compliance in Indonesia.

Introduction

Transportation is one of the economic drivers of certain areas that support the mobility of people moving from one place to another. With modes of transportation that support economic activity activities to be resolved more quickly. And with the increasing population, of course, it also affects the demand for motorized vehicles, both two, four and more wheels. The increasing number of motorized vehicles is also followed by an increase in regional revenue from the contribution of motorized vehicle ownership [1]. On the one hand, with the ownership of more and more motorized vehicles, of course, it is the obligation of motor vehicle owners to make motor vehicle tax (PKB) payments [2].

PKB is levied by the local government on the ownership and/or control of motorized vehicles with wheels and driven by technical equipment in the form of motors and other equipment [3]. Objects of PKB also vary from motorcycles, tricycles, cars, buses and trucks. The selling value of motorized vehicles (NJKB) is based on the market price of motorized

vehicles, which is generally known by the owner of the motorized vehicle [4]. From these conditions, it is inversely proportional and it cannot be denied that not all motor vehicle owners are compliant with the taxes imposed on motorized vehicles. Compliance with PKB payments from motor vehicle owners is still said to be low and is a major obstacle in annual tax revenue in certain areas [5]. The lack of awareness of motor vehicle owners can affect the importance of tax revenue for the state. In addition, weak law enforcement and lack of innovation in the tax administration system result in suboptimal local tax revenue. On the one hand, the tax payment process that is still considered complicated is the reason taxpayers delay the payment of PKB obligations.

In addition, there are real obstacles in the field where the geographical location and accessibility of samsat services, especially in remote areas. Furthermore, there are illegal levies that occur and the level of digital literacy that is not evenly distributed among motor vehicle owners [6]. From these conditions, it was formed and implemented by the local government to provide convenience and transparency to taxpayers with the existence of e-samsat as well as an innovation step following the development of digital-based technology that allows motor vehicle taxpayers [7]. The next step with e-samsat makes it easier to find out the amount of unpaid obligations or find out the due date and the amount paid. On the one hand, with the existence of e-samsat, the effectiveness of its use and utilization is not optimal to increase taxpayer compliance.

With the implementation of e-samsat, it is expected to overcome the obstacles that occur in the field and can facilitate wider accessibility through digital platforms. E-samsat still needs to be studied comprehensively related to the level of taxpayer compliance in paying motor vehicle tax obligations [8]. The purpose of the research is to identify various factors that can affect the level of taxpayer compliance based on a systematic literature review. In addition, it can find effective strategies in utilizing e-samsat to increase compliance of motor vehicle taxpayers (PKB) and can provide recommendations to increase the effectiveness of e-samsat in increasing local revenue (PAD). From these objectives, it can provide empirical and practical answers based on the utilization of e-samsat in influencing compliance with paying motor vehicle tax obligations. The urgency of this research is to provide accurate information about the effectiveness of e-samsat in increasing compliance with PKB obligations. In addition, it provides an in-depth scientific study in determining effective strategies in PAD revenue and contributes to the development of a more effective and efficient e-samsat. Furthermore, it provides an in-depth understanding of the role of information technology to improve mandatory compliance of PKB. This research is very necessary to be carried out as an effort to unravel the very urgent need to utilize digital technology in public services at samsat (one-roof single administration system) to determine strategies to increase fiscal revenue in all regions. The novelty of this research is that it provides a comprehensive *systematic literature review* on the role of e-samsat in improving mandatory PKB compliance from various research sources across regions and time covering various perspectives.

Research Method

This research method utilizes scientific studies on articles published in nationally accredited journals using a systematic literature review (SLR) approach. This method approach is structured using the Preferred Reporting Items for Systematic Reviews and Meta Analyses (PRISMA). The PRISMA flowchart describes the steps in screening articles in this study using 4 stages starting from the first identification: articles are searched through the

database with the help of Publish Or Perish (PoP) version 8 with the source google scholar with the keywords e-samsat and compliance of motor vehicle taxpayers. Second screening, the criteria used at this stage use inclusion and exclusion. The inclusion criteria include articles using Indonesian language, published during the last 5 years, articles published in accredited national journals on the open journal system (OJS) version 3, author, volume and publication number, research objectives, research methods using (quantitative or qualitative methods), population, research samples, keywords (keywords) and results (conclusions) and have relevance to the topic under study about e-samsat increasing compliance of motor vehicle taxpayers in the territory of Indonesia. While the exclusion criteria include scientific articles that are not from accredited national journals published on researchgate, core.ac.uk, repository, neliti.com, conferences, national journals, theses and theses. In addition, articles that are not relevant to e-samsat in increasing motor vehicle taxpayer compliance.

The third stage of eligibility, articles that meet the inclusion criteria are processed using Microsoft Excel by formulating various relevant data to produce charts that support information in this study. The last stage is included from eligible articles and then processed based on the patterns and trends of research that have been done so as to obtain a comprehensive picture of the state of the art in the field of study of the role of e-samsat in efforts to increase compliance of motor vehicle taxpayers. Analysis is carried out based on the results of the formula, extraction and integration of data to produce graphs or charts as well as images and tables to become sources of information and explanations based on arguments for the results of data processing.

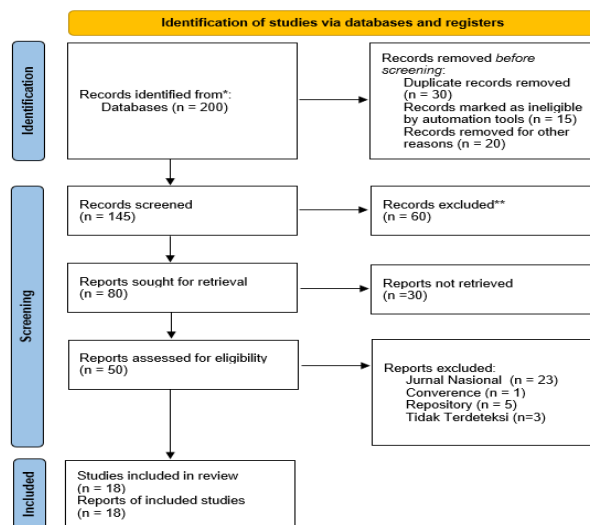


Figure 1. PRISMA Method

Result and Discussion

Based on the results that have been processed, the output of the resulting articles obtained 18 scientific articles that have relevance to the utilization of e-samsat to increase compliance of motor vehicle taxpayers. The following are the results of data processing based on the research contribution of each author related to e-samsat, motor vehicle taxpayer compliance and local revenue. There are authors who collaborate with other researchers who are relevant to this topic, including Vinny Stephanie Hidayat who contributed research as the second author of 4 articles spread across accredited journals Sinta 4, 5 and 6. In addition,

there are authors who contribute to the same research topic, namely Kadek Wulandari Laksmi P either as the first author or second author. Furthermore, authors who contribute with similar topics and spread in accredited national accreditation journals produce 1 article that is relevant to the author's competence.

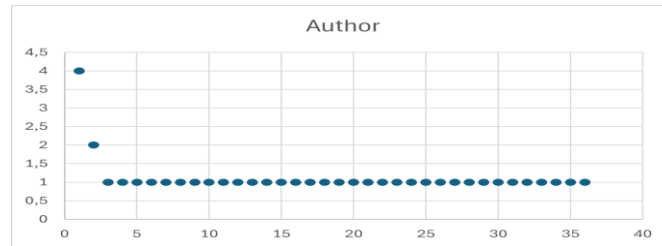


Figure 2. Author Contribution

Based on visualization on the year of publication based on accredited journals and with a time span of 2018 - 2024, it produces a trend in the distribution of article publications with a relatively consistent distribution of research results related to the topic of e-samsat in supporting motor vehicle taxpayer compliance. The distribution of publications is not only in certain accredited journals but is distributed and spread in sinta 3, 4, 5 and 6 journals. There are articles published in accredited sinta 3 journals that only appear in 2024 which shows the quality of research is more focused and focused on the topic of the role of e-samsat in increasing motor vehicle taxpayer compliance. Sinta 4 journals contribute the most and show the level of research based on relevant topics still on a medium national scale. In contrast to sinta 5 and 6, the results of publications in these journals have an impact on young and new researchers conducting research so that the contribution of young researchers can be increased starting from the lowest sinta journals, namely sinta 6 or 5.

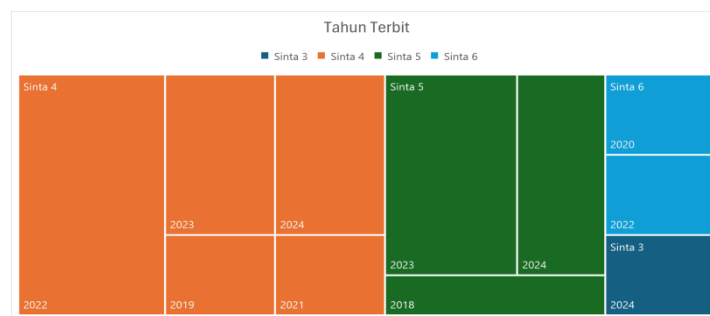


Figure 3. Year of Publication

The number of articles published in sinta 3 obtained a total of 1 (one), of which the best achievement shows the quality of research recognized by the academic community, sinta 4 with a total of 10 (ten) articles, while in sinta 5 there are 5 (five) and sinta 6 a total of 2 articles. From these results the authors publish articles based on the field of accounting with sub-fields in it with the topic of taxation and into the realm of public sector accounting. The distribution of scientific articles based on keywords produces a research trend on e-samsat on taxpayer compliance in increasing local tax revenue is still a topic for researchers. When viewed based on the year of publication, the average author conducted research in 2022 with the results of 5 publications, while in 2023 and 2024 each reached 4 publications,

2018 - 2021 resulted in 1 publication in a sinta accredited journal with the topic of e-samsat utilization, motor vehicle taxpayer compliance to increase local revenue.

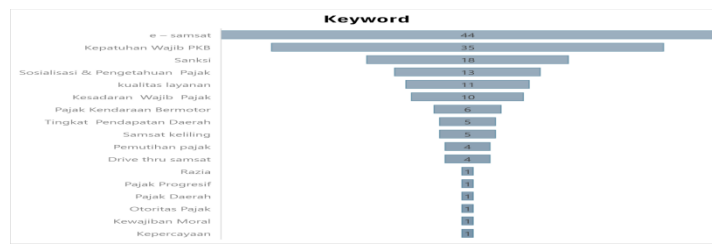


Figure 4. Keywords

The diagram shows that research trends based on the topic of e-samsat reached the highest frequency, followed by motor vehicle taxpayer compliance. From these keywords that appear more often and show that the research focuses on aspects of taxpayer compliance in utilizing digital technology. Most of the existing keywords are related to taxation that affects the acquisition of local revenue. Where the individual aspects of taxpayers include knowledge of taxes, quality of service, taxpayer awareness, mobile samsat that directly picks up the ball and goes to the community to use drive thru to increase local revenue. The frequency that appears on average one keyword indicates that the topic is still not a concern in conducting research. The small frequency includes raids, moral obligations, and taxpayer trust, which of course from this topic is relevant to the conditions in the field, especially taxpayers who can affect local revenue and can be a potential for further research. From these results, it can show that the concentration of research which is the main area is the effectiveness and implementation of e-samsat and efforts to increase compliance of motor vehicle taxpayers which of course affects the increase in local taxes.

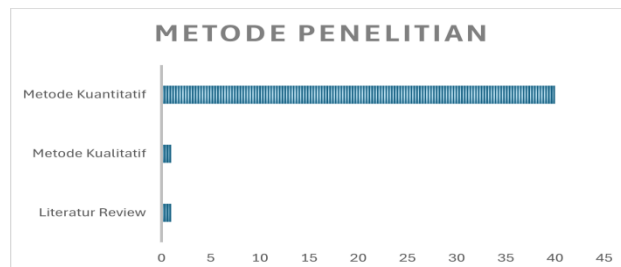


Figure 5. Research Methods

Based on the results of the visualization of research dynamics, the graph illustrates that the trend of research methodology is dominated by quantitative methods, which is the most dominant approach in relevant research. Quantitative methods use much larger data collection compared to qualitative methods. Quantitative data analysis is greater using statistics that can parse more general results. Meanwhile, qualitative methods are used as an increase in deeper insights based on phenomena and the researcher's experience is more tested in revealing the activities of motor vehicle taxpayers, besides that this method uses the researcher's individual arguments and there is high objectivity in this research. From these results, it shows that the focus of the research is carried out empirically based on numerical data to understand the phenomena that occur which are relevant to the e-samsat effect on the level of compliance of motorized vehicle taxpayers on local tax revenue. In addition, the tendency of quantitative methods is more measurable and statistically

analyzed. Meanwhile, the qualitative method sees more opportunities for the development of the use of e-samsat in the compliance of motorized vehicle taxpayers, which requires a deeper perspective on the phenomenon under study.

Table 1. Sample and Informants

OJS	Sample and Informants	Citation
Sinta 3	100	0
Sinta 4	4 Informants (1 PKB Head, 3 WP PKB)	57
Sinta 4	1.676	146
Sinta 5	58.275	105
Sinta 6	41	37

Based on the results obtained, it shows that samples are used in quantitative method research while informants are used in qualitative research. From these results, the publication in Sinta 3 uses a sample of 100 and the level of citation from other researchers is still not optimal because the published article is still relatively recently published so that other authors have not been able to fully assess and see these references. The sample used in Sinta 4 is relatively more diverse, meaning that there are two methods carried out by distributing questionnaires and depth interviews. The results obtained show research variations according to the author's ability to use a questionnaire-based sample with a total of 1,676 and direct interviews with the section head of one of the samsat in a particular area and using other informants, namely 3 motor vehicle taxpayers. Meanwhile, the citations used by other researchers on Sinta 4 tend to be relatively large, namely 203 citations. From these conditions, it can be interpreted that Sinta 4 journals are still the main choice used in research by other authors with relevant topics about the research conducted.

In the sinta 5 journal, the samples used amounted to 58,275, which indicates that the volume of samples used is quite large (high) but inversely proportional to the citations generated with a total of 105 citations. From these results, research conducted in Sinta 5 is still a reference for young researchers in increasing their competence in utilizing e-samsat to increase compliance of motor vehicle taxpayers. While the sinta 6 journal produced 41 samples and 37 citations made to published articles, showing these results obtained a better ratio between samples and citations in the journals above.

In the table below, based on articles obtained from trusted journal publishers and based on topics relevant to e-samsat in increasing compliance of motor vehicle taxpayers, it can certainly contribute directly to promoting state tax revenue.

Table 2. References used

No.	Author	Journal / Vol / No / Year Published / Link	Research Focus and Contribution	Citation
1	Mikael Wijaya Turnip, Humaizi, Muhammad Husni Thamrin	Perspective, Vol. 13, No. 4, 2024/. https://ojs.uma.ac.id/index.php/perpektif/article/view/12913	Shows that the level of compliance of motor vehicle taxpayers in the South Medan UPTD Samsat area can contribute to understanding the implementation of e-samsat based on case studies of technology-based services as an effort to improve taxpayer compliance. This research	0

			provides input on services in utilizing the e-samsat application in the surrounding area.	
2	I Gusti Ayu Mas Rosita Dewi, Kadek Wulandari Laksmi P	Scientific Journal of Accounting and Business / Vol.4, No.1 / 2019 / https://journal.undiknas.ac.id/index.php/akuntansi/article/view/2151	Unraveling the effectiveness of the e-samsat test, progressive tax and service quality that can potentially affect motor vehicle taxpayer compliance is a major factor in supporting state revenue with a level of efficiency and effectiveness in tax payments.	57
3	Anti Azizah Aprilianti	Assets: Journal of Economics, Management and Accounting / Vol. 11, No. 1 / 2021 / https://journal3.uin-alauddin.ac.id/index.php/assets/article/view/21405	The Effect of Taxpayer Awareness, Taxation Socialization, Tax Incentives, and the E-Samsat System on the Compliance of Motorized Vehicle Taxpayers during the Covid Pandemic - 19. This research was conducted to conduct an in-depth study of empirical evidence regarding taxpayer behavior during the Covid-19 period by optimizing the role of technology which was a supporting tool at that time in adapting tax policy as a basis for mitigating challenges.	60
4	Muhammad Dian Maulana, Dwi Septiani	Journal of Accounting / Vol. 14, No. 2 / 2022 / http://114.7.153.31/index.php/jam/article/view/4538	With the support of mobile samsat, it can increase the amount of state revenue which has a positive impact in addition to the use of e-samsat. Furthermore, the existence of tax sanctions can also strengthen state revenue so that taxpayers do not delay tax payments.	31
5	Latifa Novina Herawati, Vinny Stephanie Hidayat	Journal of Education / Vol.10, No. 1 / 2022 / https://ejournal.unesa.ac.id/index.php/jpak/article/view/45399	The implementation of e-samsat can increase the efficiency and transparency of motor vehicle taxpayers in making payments, which can also be proven if there is a payment history. Tax sanctions can also increase the potential for taxpayer compliance through pressure from external parties (e-samsat).	46
6	Kadek Wulandari Laksmi P, Ni Made Lira Amerti Putri Darsana, I G.N. Oka Ariwangsa	Scientific Journal of Accounting and Business / Vol. 7, No.1 / 2022 / https://journal.undiknas.ac.id/index.php/akuntansi/article/view/3401	From the results obtained, there is a significance of the research results with e-samsat, tax socialization on compliance of motor vehicle taxpayers in Denpasar city.	4
7	Deasty Puspa Ramadhan	Liquidity: Journal of Accounting and	The results obtained in this study with the implementation of tax sanctions can support taxpayer awareness in making tax payments. In	0

	ty, Iwan Setiadi	Management Research/Vol.11. No.1/ 2022/ https://www.ojs.itb-ad.ac.id/index.php/LQ/article/view/1342	addition, awareness is the main internal factor of taxpayer compliance, while there are external factors, namely tax sanctions that increase state revenue,	
8	Reka Rosita, Yanti Yanti, Awaliawati Rachpriliani	Journal of Economic, Business and Accounting (COSTING) / Vol. 7.No. 1/ 2023/ https://journal.ipm2kpe.or.id/index.php/COSTING/article/view/7361	The focus of this research is more towards the level of taxpayer income, taxpayer awareness and e-samsat services on motor vehicle taxpayer compliance where by obtaining high income does not always actively participate in making tax payments. And with the tax sanctions imposed and the support of modern services can increase state revenue income.	0
9	Sri Rahayu, Barkah Rosadi, Muhammad Yusuf Alhadihaq	Journal Publicuho / Vol.6, No.2 / 2023 / https://journalpublicuho.uho.ac.id/index.php/journal/article/view/145	The existence of e-samsat can build the level of trust and compliance of motor vehicle taxpayers. The e-samsat application can strengthen the transparency of voluntary taxpayer compliance.	4
10	Devin Anton Haryanto, Ita Salsalina Lingga	Politala Journal of Accounting Research / Vol. 7, No. 1 / 2024 / https://jra.politala.ac.id/index.php/JRA/article/view/181	With tax sanctions and the application of e-samsat can increase compliance of motor vehicle taxpayers. The role of both has a significant impact where the use of the e-samsat application can simplify the number of installments paid while tax sanctions can increase the deterrent point to be obedient in paying taxes.	1
11	Dewi Kusuma Wardani	Akmenika: Journal of Accounting and Management Vol. 15, No. 1/ 2018/ https://journal.upy.ac.id/index.php/akmenika/article/view/999	The findings in this article are that the existence of e-samsat can provide satisfaction with the quality of service with the speed presented in the application. However, it can be an input, that with the taxpayer satisfaction that has been owned, it is not obliged to stop here but can develop itself so that public services make it easier for taxpayers to willingly comply with the application being implemented.	90
12	Rini Susanty, Vinny Stephanie Hidayat	Journal of Business and Economic Accounting / Vol. 9, NO. 1/ 2023/ https://journal	This article analyzes e-Samsat as a material to improve payment efficiency, reduce physical queues. and with tax sanctions can provide additional pressure for motor vehicle taxpayers so that taxpayer compliance can increase, especially for taxpayers who are not non-	4

		widyatama.ac.id /index.php/jabe /article/view/1 495	compliant.	
13	Efendy Tjia Chun Che, Handra Tipa	eCo-Buss / Vol. 6, No. 1 / 2023 / https://jurnal.k di.or.id/index.p hp/eb/article/v iew/801	The research results obtained focus more on taxpayer knowledge can affect the perception of taxpayer compliance. In addition, e-samsat and services can provide good motivation to increase taxpayer compliance. And the existence of tax sanctions can emphasize taxpayers to comply with applicable regulations.	2
14	Fahria Alting, Suwito, Fitriani Sardju	EKONOMIKA45: Scientific Journal of Management, Business Economics, Entrepreneurship / Vol. 11, No. 2 / 2024 / https://jurnaluniv 45sby.ac.id/i ndex.php/ekono mika/article/vi ew/2545	The focus of this research on tax socialization expands understanding of the benefits and obligations of taxes and the existence of tax awareness can be a major factor influenced by the interaction of other variables. The e-Samsat application provides convenience for taxpayers so that they can easily find out the amount to be paid while tax sanctions are imposed to encourage compliant actions.	0
15	RD Putri, V Sofiani, H Tanjung	EKONOMIKA45: Scientific Journal of Management, Business Economics, Entrepreneurship / Vol. 5, No. 1 / 2024 / https://jurnaluniv 45sby.ac.id/index .php/akuntansi/a rticle/view/2498	This research focuses on how the combination of e-Samsat and mobile Samsat provides better accessibility for taxpayers. And taxpayer compliance can increase with a variety of services that cover the needs of urban and rural communities.	0
16	Hartanti Hartanti, Rr. Karina Alviani, Ratiyah Ratiyah	Online Journal of Accountants / Vol. 5, No. 1 / 2020 / http://101.255. 92.196/index.p hp/JOIA/article /view/1327	The focus of this research is related to the services owned by the East Jakarta Samsat, namely mobile samsat, drive thru and e-samsat on tax revenue. Access to services using digital is prioritized to reduce costs and make it easier to make payments.	36
17	Edwina Septaviani Wiguna, Vinny Stephanie Hidayat	Journal of Accounting, Finance, Taxation and Auditing/ Vol. 4, No. 2 / 2022 / http://114.7.15 3.31/index.php/	The focus of this research is more on increasing taxpayer compliance by using integrated e-samsat with clear strict sanctions for those who do not make tax payments.	1

		jafta/article/view/7758	
18	Afifah Nur Insanny, Diamonali sa Sofianty, Riyang Mardini	Journal of Accounting Research (JRA) / Vol. 3, No. 1 / 2023 / https://journals.uinisba.ac.id/index.php/JRA/article/view/1761	9

Based on the information presented in the article above, the implementation of e-samsat utilization has been carried out by motor vehicle taxpayers (WPKB) on the pretext of time efficiency for waiting in the payment queue. In addition, the existence of e-samsat can increase transparency based on a voluntary tax payment system. According to research that has been conducted, the effectiveness of e-samsat can affect taxpayer compliance by applying strict sanctions for WPKB and government managers, especially the department of transportation (Dephub), continue to socialize motor vehicle tax revenue using e-samsat. Including providing knowledge about the benefits and functions of taxation, especially for WPKB.

With the speed of service using e-samsat, it can provide convenience for taxpayers to know the due date and the amount of tax to be paid so as to speed up payment by taxpayers. With this activity can provide satisfaction for WPKB.

Discussion

The implementation of e-Samsat has a significant impact in increasing the compliance of motor vehicle taxpayers (PKB) in various regions. Based on the analysis of the articles that have been collected, there are main findings with a comparison of the level of success, including the effectiveness of increasing taxpayer compliance in the South Medan area [9]. Results show that technology-based services such as e-Samsat improve taxpayer compliance. However, the adoption rate is still limited due to the lack of socialization in the local community. Denpasar [10] This study found that the implementation of e-Samsat is supported by good tax socialization. This contributes to increased taxpayer compliance in a large city with more established digital infrastructure. Comparison: Areas with better digital literacy and socialization (Denpasar) showed higher success than areas with limited socialization (Medan Selatan).

Ease of Access and Transparency [11] shows that the utilization of additional services such as Samsat Drive Thru and Mobile Samsat in East Java supports e-Samsat in improving transparency and accessibility. In urban areas, these services are more effective due to adequate supporting infrastructure. Remote Areas [12] shows that accessibility in remote areas is still a major challenge. Although e-Samsat is already implemented, digital infrastructure gaps limit adoption. Comparison: Services such as Samsat Drive Thru or Mobile Samsat increase the effectiveness of e-Samsat in urban areas, while remote areas require infrastructure development and improved digital literacy.

Effect of Socialization and Sanctions. The COVID-19 pandemic [13] showed that e-Samsat adoption increased during the pandemic due to the necessity of cashless payments. However, this is only effective in regions with a fairly high level of digital literacy. The Influence of Tax Sanctions [14] unraveled administrative sanctions to be one of the main driving factors to increase compliance. However, the success of this is highly dependent on the transparency of the e-Samsat system. Comparison: The influence of socialization and the application of sanctions are more effective in areas with good technological infrastructure, while other areas need more intensive support.

Contribution to Local Revenue (PAD) in big cities according to [15] increased local revenue from PKB thanks to e-Samsat which reduced extortion practices and increased efficiency. Regions with Limited Infrastructure [16] Although e-Samsat is implemented, the increase in contribution to PAD has not been maximized due to access barriers and low levels of taxpayer literacy. Comparison: Large cities see a more significant increase in PAD compared to regions with limited infrastructure.

Table. 3. Aspects of effectiveness

Aspects	City/Region (Effective)	City/Region (Less Effective)
Improving Taxpayer Compliance	Denpasar: High levels of literacy and socialization support e-Samsat adoption.	South Medan: Limited socialization, low e-Samsat adoption.
Ease of Access and Transparency	East Java: Drive Thru and Mobile Services improve accessibility.	Remote areas: Limited access due to lack of digital infrastructure.
Effect of Socialization and Sanctions	COVID-19 pandemic: Driving digital adoption in high-literacy regions.	Regions without sanctioned support: Slower adoption due to lack of pressure.
Contribution to PAD	Major cities: Significant increase in revenue due to efficiency and transparency.	Regions with limited infrastructure: PAD is not maximized due to access barriers.

State revenue derived from motor vehicles is of great concern to the government and can fulfill facilities and infrastructure [17], [18]. The contribution of state revenue related to motor vehicle taxes is regulated directly by local governments based on circulars and government regulations or local revenue regulations, which focus taxes on motor vehicles. Motor vehicle tax is objective because it is directly aimed at motor vehicle owners regardless of the income owned by the owner each year. The distribution of motor vehicle owners is also a concern for Samsat, whether within the city itself or outside the city or outside the island. Mandatory dues for motor vehicle owners are charged directly with the amount of tax clearly recorded on the STNK (Motor Vehicle Registration Certificate) which includes the year of production, cubic centimeter (CC) and so on contained in the proof of payment obligation and determined by SAMSAT officers from each region.

With e-samsat, vehicle tax payments are more easily tracked and quickly fulfilled and the existence of a history of motor vehicle payments increases trust and transparency [19]; [15], [20]. To fulfill motor vehicle tax revenue, alternative accessibility is provided to reach services in areas far from the central samsat office with mobile samsat services. The mobile samsat service is a ball pick-up method for WPKB with the aim of providing effectiveness to the surrounding community without the need to queue for long. The service

is carried out as an effort to improve the quality of public services, especially motor vehicle tax payment services. In addition, the drive thru samsat is also an alternative motor vehicle tax payment service to avoid crowds and queues. However, it cannot be denied that the drive thru samsat is not fully served by samsat in cities in Indonesia. Samsat that implement drive thru services are intended for big cities so as to reduce the density of queues at the payment counter.

Tax sanctions are strictly enforced to increase taxpayer compliance by applying fines when late or not making payments [12], [21]. Fines are an alternative to administrative sanctions for not fulfilling their obligations [22], [23]. The amount of tax fines is of course different for each motor vehicle owned by the taxpayer. Fines imposed when taxpayers do not make payments amount to between 2% - 50% on each vehicle and depend on how long it has not made payments. Sanctions, fines and compliance of motor vehicle taxpayers are very basic concerns to increase motor vehicle tax revenue.

Conclusion

Overall, the implementation of e-Samsat has proven to be effective in increasing compliance of motor vehicle taxpayers, but continuous improvement is still needed so that this system is more inclusive and accessible to all levels of society. The resulting conclusion is that e-Samsat can provide convenience for motor vehicle taxpayers in making tax payments, reducing long queues, minimizing administrative errors. In addition, it makes it easier for taxpayers to make motor vehicle tax payments. With easy access and a more efficient process, it is expected that more taxpayers will fulfill their obligations on time. An increase in the number of taxpayers paying taxes will directly impact the increase in local tax revenue, which is one component of PAD. With an integrated system, monitoring of motor vehicle tax payments becomes easier and more accurate. Local governments can more quickly identify potential tax deficits or excesses that need to be followed up. This encourages increased tax compliance which ultimately contributes to PAD growth. And to increase compliance for taxpayers, the role of tax sanctions is of great concern to taxpayers.

Further research can be carried out by comprehensively linking motor vehicle taxpayer compliance with the e-samsat digital platform by working with internet service providers and cellular operators and related agencies. In addition, transparency in e-samsat in monitoring irregularities in the payment process.

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