



## ANALYSIS OF THE REALIZATION OF MOTOR VEHICLE TAX RECEIPTS AT THE BAUBAU CITY SAMSAT OFFICE

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<p><b>Info Article</b></p> <p>Received : 02 September 2024</p> <p>Revised : 03 Oktober 2024</p> <p>Accepted : 01 November 2024</p> <p>Publication : 30 November 2024</p>	<p><b>Abstract:</b> <i>Motor Vehicle Tax (PKB) is one of the main sources of Regional Original Income (PAD) which has great potential in supporting regional development. However, the realization of PKB revenue in Baubau City is not optimal. This study aims to analyze the realization of PKB revenue at the Baubau City Samsat Office, identify the factors that influence it, and evaluate the effectiveness of the tax amnesty policy. This study uses a quantitative descriptive approach with trend analysis techniques and comparisons to PKB revenue data for the 2017-2022. Data were obtained from Baubau Samsat report and interviews with Samsat officers and taxpayers. The results of the study indicate that although the tax amnesty policy can increase tax revenue in the short term, in the long term this policy risks reducing tax compliance. Other factors that influence PKB revenue include the quality of Samsat services, the level of tax socialization, and the economic conditions of the community. The implications of this study emphasize the need to optimize service digitalization, increase tax education, and evaluate tax amnesty policies to improve taxpayer compliance in a sustainable manner.</i></p>
<p><b>Keywords:</b> Motor Vehicle Tax, Revenue Realization, Taxpayer Compliance, Tax Amnesty Policy, Samsat Baubau.</p> <p><b>Kata Kunci:</b> Pajak Kendaraan Bermotor, Realisasi Penerimaan, Kepatuhan Wajib Pajak, Kebijakan Pemutihan Pajak, Samsat Baubau</p>	<p><b>Abstrak:</b> Pajak Kendaraan Bermotor (PKB) merupakan salah satu sumber utama Pendapatan Asli Daerah (PAD) yang memiliki potensi besar dalam mendukung pembangunan daerah. Namun, realisasi penerimaan PKB di Kota Baubau belum optimal. Penelitian ini bertujuan untuk menganalisis realisasi penerimaan PKB di Kantor Samsat Kota Baubau, mengidentifikasi faktor-faktor yang memengaruhinya, serta mengevaluasi efektivitas kebijakan pemutihan pajak. Penelitian ini menggunakan pendekatan deskriptif kuantitatif dengan teknik analisis tren dan perbandingan terhadap data penerimaan PKB periode 2017-2022. Data diperoleh dari laporan Samsat Baubau serta wawancara dengan petugas Samsat dan wajib pajak. Hasil penelitian menunjukkan bahwa meskipun kebijakan pemutihan pajak dapat meningkatkan penerimaan pajak dalam jangka pendek, dalam jangka panjang kebijakan ini berisiko menurunkan kepatuhan pajak. Faktor lain yang memengaruhi penerimaan PKB meliputi kualitas pelayanan Samsat, tingkat sosialisasi pajak, serta kondisi ekonomi masyarakat. Implikasi penelitian ini menekankan perlunya optimalisasi digitalisasi layanan, peningkatan edukasi pajak, serta evaluasi kebijakan pemutihan pajak untuk meningkatkan kepatuhan wajib pajak secara berkelanjutan.</p>
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## INTRODUCTION

Motor vehicle tax (PKB) is one of the main sources of Regional Original Income (PAD) which contributes significantly to regional development. PKB plays a role in financing infrastructure such as roads, terminals, and public transportation facilities. Along with the increasing number of motorized vehicles, local governments have a great opportunity to increase tax revenues by optimizing the PKB collection system.

The Baubau One-Stop Integrated Administration System (Samsat) Office, as an institution responsible for collecting PKB, strives to provide the best service so that the public is more compliant in paying taxes on time. Although there are various policies such as tax amnesty and ease of administration, there are still obstacles in optimizing PKB revenues. Several previous studies have shown that regulatory factors, the effectiveness of the collection system, and public awareness are crucial aspects in the success of tax collection (Silvia & Husaini, 2015; Eryandi et al., 2015).

Motor vehicle tax (PKB) is also one of the main sources of Regional Original Income (PAD) which plays an important role in supporting infrastructure development and public services (Mardiasmo, 2016). Along with the increasing number of motor vehicles, the potential for PKB revenue should have increased significantly. However, in reality, the realization of motor vehicle tax revenue does not always reach the set target, which is caused by various factors, such as the level of taxpayer compliance, the effectiveness of collection policies, and the socio-economic conditions of the community (Anggraini et al., 2014). In Indonesia, motor vehicles are no longer considered luxury goods, but rather essential needs in supporting economic and social activities (Suryani & Yulianah, 2020). Ease of access to motor vehicle ownership, either through cash purchases or credit systems, has led to a significant increase in the number of vehicles circulating in the community (Djaja & Kusuma, 2019). Consequently, local governments have a great opportunity to optimize motor vehicle tax revenue as one of the main instruments in increasing PAD (Eryandi et al., 2015). However, despite its great potential, the reality on the ground shows that there are challenges in implementing an effective tax collection system, which results in less than optimal regional tax revenues (Kusumawati, 2018).

As a unit responsible for the administration and collection of motor vehicle taxes, the One-Stop Integrated Administration System Office (SAMSAT) has a strategic role in increasing taxpayer awareness and compliance (Srikandi & Husaini, 2015). The Baubau City Samsat Office, as one of the tax service providers in the Southeast Sulawesi

Province, faces various obstacles in optimizing the realization of PKB revenues, including low levels of taxpayer awareness, limitations of the payment system which is still conventional, and the lack of effective socialization strategies (Hidayat & Rahayu, 2021).

In various regions, the motor vehicle tax amnesty policy has been implemented as a strategy to increase tax compliance and encourage increased motor vehicle tax revenues. The results of research by Anggraini et al. (2014) show that the tax amnesty policy can increase the realization of tax revenues in the short term, but in the long term it can cause moral hazard among taxpayers who rely on this program to postpone their tax payments. Another study by Eryandi et al. (2015) also highlighted the importance of improving administrative services and transparency in tax collection as key factors in increasing motor vehicle tax compliance. In the context of Baubau City, an in-depth study is needed on the factors that influence the realization of PKB revenue, the effectiveness of tax amnesty policies, and the role of Samsat services in increasing taxpayer compliance. Without the right strategy, the potential of PKB as the main source of PAD will not be fully utilized, which in the end can have an impact on the limitations of the regional development budget (Mardiasmo, 2016). Therefore, this study aims to analyze the realization of PKB revenue in Baubau City, identify factors that influence taxpayer compliance, and evaluate the effectiveness of strategies and policies implemented in motor vehicle tax collection.

## **METHOD**

This research was conducted at the Samsat Office of Baubau City, Southeast Sulawesi. The population in this study was all data on motor vehicle tax (PKB) receipts at the Samsat Office of Baubau City during the research period. The population also includes motor vehicle taxpayers registered in Baubau City, both those who pay taxes on time and those who are late in paying.

Purposive sampling technique as a technique for selecting research samples, where samples are selected based on certain criteria that are in accordance with the objectives of the study. The samples in this study are (1) PKB receipt data for 2017 obtained from the financial and administrative reports of the Samsat Office of Baubau City; (2) Motor vehicle taxpayers who have vehicles registered in Baubau City and have paid motor vehicle tax during the research period and; (3) Samsat Officers of Baubau City who are involved in the administration and collection of motor vehicle tax to provide perspectives

on factors that influence taxpayer compliance. This study uses a combination of primary data (in-depth interviews conducted with Samsat Office officers, questionnaires distributed to taxpayers) and secondary data (PKB revenue statistical data from the Samsat Baubau annual report for the 2017–2022 period, Policy documents related to motor vehicle tax issued by the local government and Literature studies from journals, books, and research reports that discuss aspects of regional taxation and taxpayer compliance) and secondary to obtain more comprehensive information regarding the realization of PKB revenue in Baubau City.

The data obtained in this study were analyzed using quantitative and qualitative descriptive analysis methods. Quantitative Descriptive Analysis, namely PKB revenue data is analyzed using descriptive statistical techniques to see patterns, trends, and fluctuations in motor vehicle tax revenue and a comparison between the target and realization of tax revenue is carried out to evaluate the effectiveness of the tax collection system. In Qualitative analysis, namely Interviews with Samsat officers and taxpayers are analyzed using thematic analysis methods to identify patterns in tax collection constraints and taxpayer perceptions of the policies implemented. The interview results are categorized based on main themes such as tax compliance, effectiveness of Samsat services, and administrative constraints in tax collection.

## **RESULTS AND DISCUSSION**

### **Results**

#### **Realization of Motor Vehicle Tax Revenue**

Based on the results of the study, the realization of PKB revenue at the Baubau City Samsat Office in 2017 reached IDR 13,841,456,357. The data shows fluctuations in tax revenue every month, with a significant increase in November and December. This can be indicated as the effect of the incentive or tax amnesty policy that is often implemented towards the end of the fiscal year.

#### **Realization of Motor Vehicle Transfer Fee (BBN-KB) Revenue**

In addition to PKB, motor vehicle transfer fees are also a significant source of revenue. In 2017, the realization of BBN-KB revenue in Baubau City reached IDR 17,714,963,904. This figure shows that vehicle buying and selling transactions in Baubau City are quite high, which can contribute to regional revenue.

### **Analysis of Motor Vehicle Tax Revenue Realization at the Baubau Samsat Office**

Motor Vehicle Tax (PKB) revenue is one of the significant sources of Regional Original Income (PAD). Data on the realization of PKB revenue at the Baubau Samsat Office shows fluctuations in revenue influenced by the level of taxpayer compliance, the effectiveness of collection policies, and the socio-economic conditions of the local community.

Based on the report on the realization of motor vehicle tax revenue at the Baubau Samsat in 2017, it was found that:

1. The PKB revenue target is set based on the projection of the number of active motor vehicles registered and the trend of tax payments from previous years.
2. Tax revenue realization tends to be higher in certain periods, for example when there is a tax amnesty program provided by the provincial government.
3. The factor of late tax payments by taxpayers is still a major obstacle in optimizing PKB revenue.

A study conducted by Anggraini et al. (2014) showed that motor vehicle tax revenue has a significant effect on PAD in South Sumatra. This is in line with the results of this study which show that increasing PKB revenue can increase contributions to infrastructure development in the region.

### **Factors Affecting the Realization of Motor Vehicle Tax Revenue**

Some of the main factors that affect the realization of motor vehicle tax revenue at the Baubau Samsat Office include:

1. Taxpayer Compliance.

One of the main factors in the realization of PKB revenue is the level of taxpayer compliance in paying motor vehicle tax on time. According to Feldman (2014), the level of tax compliance is influenced by public perception of the benefits of the taxes paid. If taxpayers feel that tax funds are used effectively for regional development, their compliance tends to increase.

2. Tax Amnesty Policy.

The tax amnesty policy implemented by the local government has a significant impact on increasing motor vehicle tax revenue. As found by Srikandi & Husaini (2015) in their research at the East Lombok Samsat, tax amnesty was able to increase the number of taxpayers who paid off their arrears.

### 3. Samsat Services.

The services provided by the Baubau Samsat also affect the willingness of taxpayers to pay their vehicle taxes. According to Mardiasmo (2016), fast, transparent, and technology-based services can increase efficiency in tax collection.

### 4. Tax Socialization and Education.

Public awareness of the importance of motor vehicle tax is still a challenge in Baubau. Research by Eryandi et al. (2015) shows that one of the main obstacles in vehicle tax collection is the low level of public understanding of tax obligations and sanctions for late payment.

### 5. Community Economic Conditions

Economic factors are also an important aspect that influences the realization of tax revenues. People with low purchasing power tend to delay paying their motor vehicle tax. According to Harahap (2004), economic conditions play a role in determining the level of tax compliance, where taxpayers who experience economic difficulties are more likely to delay payment.

The results of this study have several similarities with studies Srikandi & Husaini (2015), found that the mechanism for collecting motor vehicle tax at Samsat Lombok Timur is in accordance with regulations, but needs to improve services and public awareness. Anggraini et al. (2014), Identified that PKB has a significant influence on PAD, in line with the finding that increasing PKB realization contributes to regional economic growth. And Eryandi et al. (2015), Showed that the effectiveness of tax collection is still a major challenge, especially in terms of law enforcement and administration.

## CONCLUSION

Based on the results of the research and discussion on the realization of Motor Vehicle Tax (PKB) revenue at the Baubau City Samsat Office, several main findings can be concluded that reflect the effectiveness of the tax collection system and the factors that influence the level of PKB revenue realization.

1. Trends in PKB Revenue Realization at Baubau Samsat: PKB revenue in Baubau City has fluctuated, influenced by the level of taxpayer compliance, government policies related to taxes, and the socio-economic conditions of the community. The tax amnesty program period showed a significant increase in the amount of tax paid,

indicating that fiscal incentives were able to encourage the community to pay off their tax obligations.

2. Factors Influencing PKB Revenue: Taxpayer Compliance: Public awareness of tax obligations still needs to be improved, especially in terms of understanding the legal consequences of late payments. Tax Amnesty Policy: The tax amnesty program has succeeded in increasing the payment of arrears, but supervision is needed so that it does not become a habit for taxpayers to delay payments. Samsat Services: Efficient and transparent administrative services play a role in increasing taxpayer convenience in making payments. Tax Socialization and Education: The lack of public understanding of vehicle tax is still a challenge that needs to be overcome with a more effective communication strategy. And Community Economic Conditions: Economic factors contribute to the timeliness of tax payments, especially for people with low income levels.

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