

Analysis of Motor Vehicle Tax Revenue with E-Samsat Online Based Payment System in Manado City

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ABSTRACT

This study aims to analyze the impact of implementing the online-based E-Samsat tax payment system on Motor Vehicle Tax (PKB) revenue in Manado City. The research method used is qualitative with a descriptive-analytical approach. Primary data was obtained from in-depth interviews with the Manado City Regional Revenue Agency (BAPENDA) and official documents related to tax revenue for the 2020–2024 period. The results show that the implementation of E-Samsat through the Timsalut application has increased efficiency, transparency, and taxpayer compliance. PKB revenue realization increased significantly, with the compliance rate rising from 50% to over 80%. Additionally, the system also reduced queues and simplified the payment process. The implication of this research is the importance of strengthening digital infrastructure and continuous socialization to optimize local tax revenue.

INTRODUCTION

Local governments are given full authority to manage government affairs autonomously to improve the effectiveness of public services. The implementation of regional autonomy requires the local government to regulate various strategic sectors, ranging from financial management to accelerating development, in order to achieve community welfare. However, the success of development is highly dependent on the availability of adequate funds. One of the efforts to strengthen regional funding is to optimize Regional Original Revenue (PAD). Based on Law No. 23 of 2014, the source of regional revenue consists of three main components, namely: (1) PAD as the backbone of fiscal independence; (2) transfer from the central government; and (3) other legally valid income.

Digital transformation also plays an important role in increasing the effectiveness of PKB collection. The presence of E-Samsat as a digital payment platform has revolutionized the vehicle tax administration system. With online payment features and online STNK verification, this system offers various advantages, such as fast processes without queues, cross-regional access, and the flexibility of payments anywhere. In addition to improving service efficiency, E-Samsat also encourages taxpayer compliance through the convenience of safe and reliable transactions.

Motor Vehicle Tax (PKB) is one of the main contributors to Regional Original Revenue (PAD) in many regions in Indonesia, including Manado City. Along with technological developments, local governments are beginning to adopt digital-based tax payment systems to increase efficiency and transparency. E-Samsat is present as an innovative breakthrough that allows taxpayers to make PKB payments online without having to come to the SAMSAT office. This study aims to analyze the extent to which the implementation of E-Samsat affects the acceptance of PKB in Manado City, as well as identify supporting and inhibiting factors in its implementation.

As a form of commitment to modernizing public services, the government has issued Presidential Regulation No. 5 of 2015 which encourages the development of E-Samsat. Research by Rawadani and Fidiana (2018) confirms that this system provides a dual benefit: making it easier to fulfill people's tax obligations while tightening supervision to minimize revenue leakage. The integration of this digital system not only increases transparency and accountability, but also contributes greatly to the growth of PAD, proving that technological innovation is the key to the success of bureaucratic reform.

The impact of the presence of E-Samsat in North Sulawesi can be seen from the increase in public satisfaction and the potential for tax revenue growth. Citizens can now complete their tax obligations easily, without long queues or dependence on brokers who often take advantage of complicated bureaucracy. This efficiency not only improves service quality, but also opens up opportunities for sustainable PAD improvement, supporting more equitable and inclusive regional development.

Based on the background of the above problem, the formulation of the problem in this study is how to receive motor vehicle taxes with the E-Samsat online-based payment system in Manado City?

LITERATURE REVIEW

Understanding Accounting

According to Weygant, Kimmel, dan Kieso (2018:3), accounting functions as a structured information system designed to identify, record, and communicate all economic activities of an entity to stakeholders. This process produces credible and strategically valuable financial data, which is then used by management, investors, creditors, and government agencies as the basis for economic decision-making. In line with this view, Sumarsan (2017:1) emphasizing that accounting is a fundamental instrument in the process of evaluating the performance and formulating the business strategy of an organization.

Definition of Tax

Law No. 7, 2021, in terms of general provisions and tax laws, taxes are defined as mandatory contributions that must be paid to the state by taxpayers (both personal and business). The main feature of the tax is its mandatory nature under a legal provision where the taxpayer does not receive direct compensation for the specified contribution. The funds collected from tax payments are then provided by the state to fund various development programs and public services, improving wells throughout the community. This definition affirms the role of taxes as an important tool in supporting the implementation of state obligations to the population.

Regional Taxes

According to Sajri, Judianto, et al. (2022:6), Regional tax is a fiscal instrument collected by the district/city government based on local regulations, where the collection proceeds are allocated specifically to finance local budget needs. Carunia (2017:87) emphasizing that regional taxes play a role as an essential source of revenue for local governments, which are collected both from individual taxpayers and business entities in accordance with the applicable tariff provisions. Further, Angoro (2017:6) explained that regional taxes essentially function as a funding tool for the implementation of government duties, infrastructure development, and improving the quality of life of the community through regional development programs.

Motor Vehicle Tax

Based on Law Number 1 of 2022, it states that "Motor Vehicle Tax is a tax on the ownership and/or control of motor vehicles." It further explained that "electric vehicles are used on all types of roads and are used in technical equipment in the form of motorcycles or other devices. It is suitable for converting a specific energy resource into power for powerful or large equipment, and not vehicles that are not motivated in the operation of vehicles and non-employee vehicles.

Application of E-Samsat

E-Samsat is an electronic motor vehicle tax payment system that allows taxpayers to extend their STNK (Motor Vehicle Number Certificate) through various digital channels. This service includes the payment of Motor Vehicle Tax (PKB), SWDKLLJ (Mandatory Contribution to Road Traffic Accident Fund), as well as the STNK validation process through banking platforms (ATM, mobile banking, internet banking). After payment, taxpayers can validate their STNK either through an automated teller machine (ATM) or directly at the nearest SAMSAT office.

Tax Revenue Percentage

The Decree of the Minister of Home Affairs Number 690,900-327 of 1996 emphasizes that the level of effectiveness of regional tax revenues is measured through the percentage realization of the set targets, which is the main indicator of the success of the fiscal performance of local governments. This criterion is fundamental considering that regional taxes are a vital source of revenue that funds development programs and public services. The achievement of a high percentage indicates the capacity of local governments to optimize fiscal potential through effective tax management, while low realization indicates the need to improve tax collection strategies.

METHODOLOGY

Types, Sources, and Data Collection Methods

In this study, the data used were both qualitative and quantitative. Qualitative data in the form of non-numerical data that provides an overview, explanation, and information about interviews about car tax revenue with an online e-sate-based payment system with employees of the Manado City Regional Revenue Agency, as well as a general picture of the agency, vision, mission, and organizational structure are calculated for the mission. This study provides quantitative data in the form of the number of vehicles with the online e-Samsat payment system in Manado City and car tax revenue.

This research prioritizes the use of primary data collected directly from the Manado City Regional Revenue Agency as the main research object. The primary data used includes records of the number of registered motor vehicles and vehicle tax receipts for a certain period of time, both before and after the implementation of the E-Samsat system. These quantitative data are the main foundation in analyzing the impact of the digitization of the tax payment system.

This study uses in-depth interview techniques to collect qualitative data related to the implementation of E-Samsat in Manado City. Through this method, the researcher explored information directly from the resource persons regarding the development of the number of motor vehicles and the effectiveness of the online tax payment system. Interviews were conducted to understand the impact of the implementation of E-Samsat on increasing motor vehicle tax revenue from the perspective of implementers and service users.

RESEARCH RESULTS AND DISCUSSION

Table 1. Realization of Manado City PKB Revenue (2020–2024))

Year	Target (Rp)	Realization (Rp)	Percent (%)	Efficiency Criteria
2020	166.136.498.400	147.290.522.656	88,66	Quite Attainable
2021	173.971.346.000	157.227.717.902	90,38	Reached
2022	178.303.149.686	180.399.562.309	101,18	Highly Accomplished
2023	183.513.280.362	170.693.087.345	93,01	Reached
2024	179.082.777.339	173.606.722.269	96,94	Reached

Source: Samsat Manado, 2025

Based on the data obtained, the realization of PKB revenue in Manado City has fluctuated over the past five years. However, after the implementation of E-Samsat, there has been a significant increase in taxpayer compliance and revenue realization. In 2022, the realization of PKB even exceeded the set target. An interview with the Head of BAPENDA stated that this system has been used by around 70% of taxpayers and is able to increase compliance from 50% to more than 80%.

The implementation of E-Samsat has brought a significant transformation in the vehicle tax payment system in Manado City. Ease of access and time efficiency are the main factors in increasing taxpayer compliance. In addition, the notification and reminder features in the Timsalut application also contribute to reducing late payments. However, there are still challenges such as uneven public awareness and technical obstacles that need to be overcome. This result is in line with previous research that stated that the digitalization of the tax system can increase regional revenue and service efficiency.

The use of E-Samsat in North Sulawesi Province, especially in Manado City, has brought significant changes in the Motor Vehicle Tax (PKB) payment system. In an interview with BAPENDA, it was explained that E-Samsat is an innovative solution that allows people to make PKB payments online, thereby reducing the need to come directly to the Samsat office. This not only simplifies the payment process, but also saves time and effort for taxpayers.

One of the applications that supports the implementation of E-Samsat is Timsalut. This application not only provides online vehicle tax payment services, but also provides important information related to tax obligations. With Timsalut, people can access information and make transactions anytime and anywhere, which of course increases convenience and efficiency in fulfilling tax obligations.

The existence of E-Samsat and the Timsalut application is expected to increase taxpayer compliance. With a more transparent and accessible system, people are expected to be more motivated to pay taxes on time. In addition, this increase in compliance also contributes to an increase in regional revenue, which in turn can be used for development and community welfare.

Overall, E-Samsat and the Timsalut application are a step forward in modernizing the tax system in North Sulawesi Province. This innovation not only makes it easier for the community, but also creates a more efficient and accountable system in managing regional revenues.

Use of e-Samsat in PKB payment

The use of E-Samsat in North Sulawesi Province, especially in Manado City, has become a significant breakthrough in the Motor Vehicle Tax (PKB) payment system. With this online-based system, people can now make PKB payments more easily and quickly through digital platforms, without the need to visit the Samsat office directly. This is very advantageous, especially for those who have a high level of busyness or live far from the location of the Samsat office.

a. Use of e-Samsat in PKB payment

The use of e-Samsat in the payment of Motor Vehicle Tax (PKB) has brought significant convenience and convenience to the public in fulfilling their tax obligations. Through the Timsalut application, users can make PKB payments online without the need to visit the Samsat office, which often takes time and effort.

b. Significant changes from the use of E-Samsat in PKB payments

Prior to the implementation of e-Samsat in the payment of Motor Vehicle Tax (PKB), the payment process was often a challenge for taxpayers. People have to come directly to the Samsat office, face long queues, and fill out various forms manually. This situation is not only difficult, but also has the potential to lead to delays in payments, which can negatively impact tax compliance and regional revenues.

c. PKB receipt after the use of E-Samsat

After the implementation of E-Samsat through the Timsalut application in Manado City, Motor Vehicle Tax (PKB) revenues showed a significant increase. With the ease of access offered by this application, about 70% of the total motor vehicle taxpayers, which amount to about 150,000 units, have switched to online payment systems. This transformation reflects changes in people's behavior in fulfilling their tax obligations.

d. Increase/increase in PKB revenue after the use of E-Samsat

After the implementation of E-Samsat through the Timsalut application, Manado City experienced a significant increase in Motor Vehicle Tax (PKB) revenue. Before E-Samsat was launched, the tax compliance rate was in the range of 50%, where many taxpayers faced difficulties in the time-consuming and labor-consuming payment process. A long and complicated process is often a barrier for communities to meet their tax obligations.

e. Increase/increase in PKB revenue after the use of E-Samsat

After the implementation of E-Samsat through the Timsalut application, Manado City experienced a significant increase in Motor Vehicle Tax (PKB) revenue. Before E-Samsat was launched, the tax compliance rate was in the range of 50%, where many taxpayers faced difficulties in the time-consuming and labor-consuming payment process. A long and complicated process is often a barrier for communities to meet their tax obligations. This is in line with the findings.

f. Total PKB receipts in using E-Samsat

The number of Motor Vehicle Tax (PKB) receipts through E-Samsat in Manado City showed encouraging results after the implementation of the Timsalut

application. In the six-month period after the launch of E-Samsat, the total PKB revenue reached around Rp 30 billion. This figure reflects a significant increase compared to the previous period, where PKB receipts before the use of E-Samsat only ranged from IDR 23 billion in the same period.

g. Motor Vehicle Name Return Duty (BBN-KB) at E-Samsat

The implementation of the E-Samsat system in North Sulawesi Province, especially in Manado City, has brought significant changes in the management and payment of motor vehicle taxes. This system allows people to make tax payments online, which not only simplifies the process but also increases efficiency and transparency. With applications such as Timsalut, people can access tax information and make payments more easily, which is expected to increase taxpayer compliance and regional revenue.

h. Other legal PADs

The implementation of E-Samsat in North Sulawesi Province, especially in Manado City, has been an innovative step in modernizing the motor vehicle tax payment system. By utilizing digital technology, E-Samsat allows people to make tax payments online, reducing the need to come directly to the Samsat office. Applications such as Timsalut facilitate access to information and payments, which is expected to improve taxpayer compliance and efficiency in tax collection.

CONCLUSION

From the results of this study entitled "Analysis of Motor Vehicle Tax Revenue with E-Samsat Online-Based Payment System in Manado City" Then it can be concluded below:

1. **The Regional Revenue Agency of North Sulawesi Province (BAPENDA)** has a very important role in the management of regional revenues, not only as a tax collector but also as a formulator and implementer of strategic policies to increase revenue potential. Through socialization to the community and supervision of the implementation of regulations, BAPENDA is committed to creating transparency and accountability, which ultimately contributes to the welfare of the community and regional development.
2. **Implementation of E-Samsat and Timsalut application** The implementation of the digital system in the payment of Motor Vehicle Tax (PKB) in Manado City has presented a significant breakthrough by simplifying the administrative process through an easily accessible electronic platform. This innovation not only provides time and cost efficiency advantages for taxpayers, but also creates a more transparent and accountable system. The positive impact of this transformation can be seen in increasing community participation in fulfilling tax obligations, which in turn contributes to the optimization of regional revenue. By removing traditional bureaucratic barriers, this digital system is expected to continue to drive sustainable growth in tax compliance, while strengthening the regional revenue base to fund various development programs.
3. **The use of E-Samsat and the Timsalut application in Manado City** The presence of a digital payment system for Motor Vehicle Tax (PKB) represents

a strategic breakthrough in tax administration reform, which fundamentally changes the paradigm of public services. This electronic platform presents a technology-based payment solution that not only simplifies the transaction process to be more practical and fast, but also creates a more transparent and scalable tax ecosystem. By eliminating geographical and temporal constraints, these innovations significantly improve accessibility for taxpayers, while building a more efficient and accountable tax liability management system. This digital transformation essentially does not only modernize payment mechanisms, but also creates a solid foundation for sustainable tax compliance improvement in the modern mobility ecosystem.

4. **The use of e-Samsat in the payment of Motor Vehicle Tax (PKB)** through the Timsalut application has provided convenience and convenience for the public by enabling online payments, reducing queues at Samsat offices, and increasing efficiency, transparency, and accountability in regional revenue management.
5. **The implementation of e-Samsat through the Timsalut application** has brought significant changes in the Motor Vehicle Tax (PKB) payment system, changing the previously complicated and time-consuming process to be more efficient and practical, thereby substantially increasing the level of community tax compliance and regional revenue.
6. **After the implementation of E-Samsat through the Timsalut application in Manado City**, Motor Vehicle Tax (PKB) revenues have increased significantly, with around 70% of taxpayers switching to online payment systems, which not only speeds up the transaction process but also increases the tax compliance rate to more than 80%.
7. **The implementation of E-Samsat through the Timsalut application in Manado City**, has led to a significant increase in Motor Vehicle Tax (PKB) revenue, with the tax compliance rate jumping from 50% to more than 80%, thanks to the convenience and efficiency offered by the online payment system.
8. **After the implementation of E-Samsat through the Timsalut application**, the amount of Motor Vehicle Tax (PKB) receipts in Manado City reached around Rp 30 billion in six months, showing a significant increase compared to the previous period before the use of online payment systems.

RECOMMENDATION

Based on the results of the above research, the researcher submitted several suggestions, especially related to and further research on sersebyt, including:

Divide Agencies

1. **Strengthening Information and Technology Systems:** BAPENDA should invest more in the development of information systems and technology to facilitate the process of collecting taxes and levies. By utilizing the latest technology, such as mobile applications and online platforms, BAPENDA can improve accessibility for taxpayers, speed up the payment process, and minimize errors in data processing. This will also support transparency and

accountability, as well as provide convenience for the public in fulfilling their tax obligations.

2. **Human Resource Capacity Building:** BAPENDA needs to focus on increasing the capacity and competence of human resources through continuous training and education. By improving the knowledge and skills of employees, BAPENDA can be more effective in formulating and implementing regional revenue policies, as well as providing better services to the community.
3. **Collaboration with Stakeholders:** BAPENDA is advised to establish closer cooperation with various stakeholders, including local governments, the private sector, and civil society organizations. Through this collaboration, BAPENDA can identify new revenue potentials, as well as develop more inclusive and sustainable programs to increase public awareness of the importance of taxes.
4. **Increased Transparency and Accountability:** BAPENDA must continue to be committed to increasing transparency and accountability in regional revenue management. By providing clear and easily accessible reports on the use of tax funds, the community will have more trust and feel involved in the regional development process.
5. **Innovation in Revenue Policy:** BAPENDA needs to continue to innovate in formulating revenue policies that are responsive to the needs of the community and economic development. By conducting in-depth studies and analysis, BAPENDA can create more effective policies in increasing regional revenue potential.
6. **Socialization and Public Education:** BAPENDA should increase socialization and education efforts to the public about the importance of tax obligations and the benefits of taxes paid. By holding more intensive seminars, workshops, or information campaigns, the community will better understand the role of taxes in regional development, so that they can increase their awareness and compliance.
7. **Strict Supervision of Regulatory Implementation:** BAPENDA needs to strengthen supervision of the implementation of tax regulations to ensure that all taxpayers meet their obligations. By conducting regular audits and inspections, BAPENDA can identify potential revenue leakage and take the necessary steps to address it.
8. **Customer Service Improvement:** BAPENDA should focus on improving customer service by providing better and responsive communication channels. By listening to public input and complaints, BAPENDA can improve existing processes and services, thereby creating a better experience for taxpayers in fulfilling their tax obligations.

ADVANCED RESEARCH

Future studies need to comprehensively examine the influence of BAPENDA's policies and digital transformation on regional revenue growth, focusing on evaluating the performance of the E-Samsat system and the Timsalut application in improving tax compliance. The research should not only analyze the level of effectiveness of the technology, but also identify key variables that

affect taxpayer awareness, such as socio-economic factors, ease of access, and public perception of the tax system. In addition, the study needs to explore implementation barriers—both technical and non-technical—and formulate innovative strategies to strengthen transparency, accountability, and public participation in the tax collection system. The findings of this kind of research will be the policy basis for BAPENDA in perfecting digitalization initiatives and designing more responsive programs, so as to maximize the contribution of motor vehicle taxes to regional development in a sustainable manner.

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