



Motor vehicle tax service satisfaction moderated by “SAMSAT CAR” service

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ABSTRACT

One-Stop Service System (SAMSAT CAR) is one of the government agencies that provides services to the public/community related to the payment of motor vehicle taxes. Samsat has provided services to taxpayers who want to pay Motorized Vehicle Tax (PKB) through facilities such as the provision of several vehicles called “SAMSAT CAR”. The reason for this review was to decide the impact of administration on citizen fulfillment prior and then afterward the SAMSAT Vehicle administration. This review utilizes an expressive technique with a quantitative methodology. The sample selection technique used by the author in this study is non-probability sampling. The selected population is Bengkulu City residents, the sample is 100 taxpayers who have made vehicle tax payments, subject in this study is the SAMSAT CAR (SAMLING). The data was processed using the IBM SPSS Statistics 22 tool assisted by the Ms. Excel. The consequences of this review are that before the SAMSAT Vehicle administration strategy was carried out, citizen fulfillment was just 41.9%. With the directing variable (SAMLING) it can reinforce the impact of the Help variable (X1) on Citizen Fulfillment (Y). SAMLING (SAMSAT Vehicle) has expanded local area fulfillment, particularly citizens in Bengkulu City. In view of the aftereffects of various direct relapse, it very well may be presumed that the "Theory is Acknowledged" so one might say that the presence of a directing variable or SAMLING can reinforce or build the impact of the Citizen Fulfillment variable.

Keywords: Services, Taxpayers, SAMSAT CAR

1. INTRODUCTION

Based on the data collection of the Regional Revenue Service (Dispenda) Bengkulu Province, recorded as many as 439,552 out of 852,468 units of motorized vehicles two and four wheels in this area, tax payment arrears. As a result, the provincial government Bengkulu loses local revenue (PAD) in the tens of billions, (Usmin, 2016). Of the total motorized vehicles in arrears, in City the Bengkulu most were recorded at 154,306 units, North Bengkulu Regency as many as 83,403 units, Mukomuko 52,577 units, Rejang Lebong 44,430 units, Bengkulu Selatan 32,547 units, Kepahiang 16,016 units, Seluma 31,595 units, Kaur Regency 14,434 units and Central Bengkulu 1,413 units of motorized vehicles. Motorized vehicles in arrears

of that tax, for privately owned four wheels or license plates black as many as 30,616 units, yellow 8,909 units, and red 2,372 units. Whereas for two-wheeled vehicles as many as 397,655 units, including black plates of 87,509 units and 10,146 red plates. The high number of vehicles in Bengkulu delinquent motor pinvited, due to several factors, including the vehicle in question has been lost, has been withdrawn from leasing, the vehicle is operating in the garden and other reasons such as services provided to taxpayers.

One-Stop Service System (SAMSAT) is one of the government agencies that provides services to the public/community related to the payment of motor vehicle taxes. Samsat provides services to the public for the management of transfer fees for motorized

vehicles (BBNKB). Samsat has provided services to taxpayers who want to pay Motorized Vehicle Tax (PKB) through facilities such as the provision of several vehicles called "SAMSAT CAR". "SAMLING CAR" or "SAMSAT CAR" This four-wheeled vehicle makes it easy for people who are located far from the SAMSAT office. The government has provided a "SAMSAT KELILING Car" vehicle in every area.

The presence of the SAMSAT CAR in the midst of residents and the community is expected to be able to have a positive and good impact on the level of awareness and enthusiasm of the community in paying taxes, especially vehicle taxes. Where this vehicle tax will later be used to improve quality in various sectors and fields in Indonesia. The SAMSAT CAR is also expected to be able to improve the quality of services optimally, effectively and efficiently where the service is in accordance with the Standard Operating Procedures (SOP) that is enforced and is community-oriented (Herpinto, 2021).

Public help is the epitome and elaboration of the obligations and elements of the public authority device with regards to doing general government and improvement assignments. The execution being referred to incorporates exercises to direct, cultivate and support just as in addressing the requirements or interests of all parts of local area exercises, particularly their cooperation in the execution of advancement. Then, at that point, to understand these things, the execution of administrations to the local area is completed by administration units. Public Assistance is all help exercises did by open specialist co-ops as a work to satisfy the necessities of administration beneficiaries just as carrying out the arrangements of laws and guidelines. Administrations gave to the local area or general society are quality administrations and as per local area assumptions. Administration quality/administration standard is an action that not really set in stone as a norm of good help. In assistance norms there are additionally administration quality guidelines (Satriadi, 2017).

Services in the form of processing tax payments for new two-wheeled and four-wheeled vehicles (cars) or managing changes in motorized vehicle ownership due to the buying and selling process. This service is in the form of administering the extension of the tax for two-wheeled and four-wheeled vehicles (cars) regularly once a year. To optimize income from the PKB sector, it must be accompanied by increased services to taxpayers. Taxpayers can feel comfortable if the services provided by the SAMSAT office can meet the expectations of taxpayers. Increased satisfaction of Motor Vehicle Taxpayers through the provision of quality, quantity, and responsibility for the services provided. This service has an impact on increasing the satisfaction of Motorized Vehicle Payers so that it is expected to have an impact on Taxpayer compliance in paying taxes.

There is a solid connection among administration and consumer loyalty at Ayam Bakar Penyet eateries in Jakarta (Rahman, 2017). Administration quality affects consumer loyalty at AHASS Sumber, Sholeha et al., (2018). Somewhat between substantial, dependability, obligation, confirmation, compassion for consumer loyalty (Istiatin, 2015). Sulistyawati, (2015) added that the factors of actual proof, responsiveness and sexual orientation contrasts affect consumer loyalty at Indus Ubud Eatery. Responsiveness, confirmation, sympathy and direct proof have a relationship with consumer loyalty (Fiantis, 2009).

Administration quality significantly affects unwaveringness (Sirhan Fikri, Wahyu Wiyani, 2016). Actual proof has a negative and inconsequential impact on consumer loyalty, affirmation has a negative and huge impact on consumer loyalty, and every factor unwavering quality, responsiveness, compassion has a positive and critical impact on consumer loyalty, (Yenni, 2018).

The fulfillment hypothesis about existence fulfillment was proposed by Powerful, Veenhoven, Wearing in 1991. There are two fundamental kinds of speculations about existence fulfillment, in particular base up and hypothesis hierarchical hypothesis. The base up hypothesis is that life fulfillment results from fulfillment in numerous life areas. Hierarchical hypothesis is life fulfillment as an area explicit impact of fulfillment. Base up speculation communicates that we experience satisfaction in various ordinary issues, similar to work, associations, friends and family, personal growth, and prosperity and wellbeing. Our satisfaction with our lives around there join to make our overall life satisfaction. Top down theory communicates that our overall life satisfaction impacts (or even chooses) our life satisfaction in a wide scope of regions. This conversation is constant, but for by far most it is adequate to understand that overall life satisfaction and satisfaction in the diverse life spaces are solidly related. In this review, fulfillment is a component of the distinction between saw execution and assumptions. Citizen fulfillment is estimated by looking at the administrations furnished by ASN at SAMSAT Vehicle with the assumptions wanted by citizens. Assuming the assumptions have been met, the citizen will feel the fulfillment of the administrations given by the SAMSAT Vehicle ASN.

The service is a derivative of the performance of the ASN in the SAMSAT CAR. The variable used in this study is the service provided by the SAMSAT CAR ASN to the satisfaction felt by taxpayers. The indicators of service in this study are catching power, reliability, assurance, physical evidence, and empathy. Factors that affect satisfaction taxpayer services include speed, accuracy, cleanliness and friendliness of Civil Apparatus at the SAMSAT office in serving taxpayers, (Harmony, 2021). The reason for this review was to decide the impact of administration on citizen fulfillment at SAMSAT Vehicle.

2. METHODS

In this review utilizing a graphic technique with a quantitative methodology. Engaging technique is a critical thinking process that is examined by portraying the present status of the subject and object of examination dependent on the realities that show up or how they are. The inspecting strategy utilized by the creator in this review is non-likelihood testing. The non-likelihood testing method was taken by the creator of the coincidental procedure (accommodation examining). Inadvertent inspecting is a testing strategy dependent on possibility, that is, any individual who incidentally meets a scientist can be utilized as an example, assuming it is considered that the individual who turned out to be met is reasonable as an information source.

Population is a collection of all elements of the same type but can be distinguished from each other because of their characteristics. The population in this study are motor vehicle

taxpayers (PKB) in the city of Bengkulu. The object of this research is a SAMSAT CAR that serves the people of Bengkulu City in paying motor vehicle tax (PKB). The sample used in this study were 100 taxpayers who had used the services of the SAMSAT CAR in Bengkulu City.

The subjects of this research are taxpayers who use SAMSAT CAR services. The research location is Samsat around Bengkulu City. The main tool used for this research is a questionnaire or questionnaire. Data collection techniques include:

1. A list of questions (questionnaires) addressed to the Motor Vehicle Taxpayers who were selected as samples.
2. Observation or direct observation on the SAMSAT CAR in every Bengkulu City.

The analytical technique used in this research is statistical analysis, namely IBM SPSS Statistics 22 assisted by Ms. Excel. The model in this study is to find the effect of the service variable (independent variable) on the satisfaction (dependent variable) of the people of Bengkulu City which is moderated by the SAMSAT CAR (moderate variable). This research model can be seen in the image below;

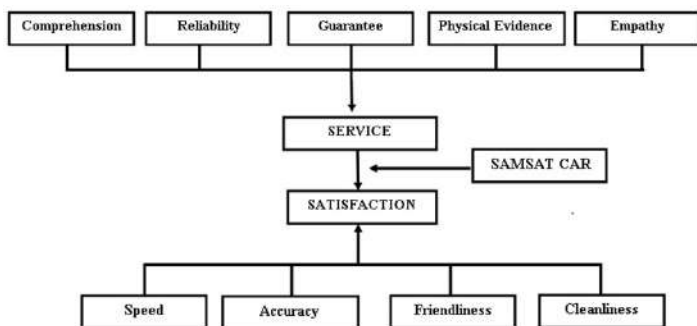


Fig.1 Research Model

3. RESULT AND DISCUSSION

Instrument Validity Test

The Research data obtained from 100 respondents first tested the validity of the construction. The instrument validity test of each variable in this study used software IBM SPSS Statistics 22. The aftereffects of the legitimacy trial of the Help (X) and Local area Fulfillment (Y) instruments directed by the SAMSAT Vehicle in Bengkulu City can be found in the accompanying table;

Table 3. Validity of Service Instruments

Item	Pearson Correlation	Description
Responsiveness		
1. Willingness of officers to help customers	0,305	Valid
2. Service is as expected	0,446	Valid
3. Fast and precise administrative service	0,472	Valid
Reliability		
4. I work well with colleagues in complete the work together	0,368	Valid
5. I do the work assigned by my boss neatly and thoroughly.	0,534	Valid
6. I think quickly in solving work problems	0,559	Valid
Guarantee		
7. ASN behavior can be trusted	0,316	Valid
8. People feel safe to pay taxes	0,575	Valid
9. ASN consistently serves politely	0,436	Valid

Physical Evidence		
10. All technology systems that are owned by integrated employees with each other	0,314	Valid
11. The technology system used provides convenience between employees in the network	0,365	Valid
12. The technology system provides convenience between agencies in the network	0,353	Valid
Empathy		
13. SAMSAT CAR ASN has seriously paid attention to the needs of taxpayers -really	0,326	Valid
14. Places and service facilities provided by the SAMSAT CAR are in accordance with the wishes of the community (taxpayers)	0,335	Valid
15. The SAMSAT CAR will prioritize the interests of taxpayers	0,405	Valid

Source: output SPSS (processing primary data, 2021)

In light of The information above shows that every thing of the Help instrument (X1) has a Pearson connection of more than 0.1966 (r table) and the aftereffects of the estimation show a meaning of under 0.05. This shows that every assertion thing in the Assistance instrument (X1) meets the standards Legitimate.

Table 4. The validity of the instrument Taxpayer Satisfaction (Y)

Item	Pearson Correlation	Keterangan
Accuracy		
1. Officers samsat always ready to assist taxpayers	0,384	Valid
2. Each employee duties and functions in accordance with the position of	0,561	Valid
Speed		
3. Ease to obtain an explanation of the things that are not obviously related to tax	0,668	Valid
4. Officers samsat able to provide services quickly	0,621	Valid
Hospitality		
5. Officers willing to answer questions wp	0,548	Valid
6. the clerk was able to explain the payment procedure CLA and friendly	0,541	Valid
7. There are brochure ways to fill forms	0,533	Valid
Cleanliness		
8. amenities such as adequate given	0,428	Valid
9. available hand washing	0,359	Valid
10. There are wipes hand sanitizer	0,491	Valid

Source: output SPSS (primary processing, data 2021)

Based on the data above shows that each item of the Taxpayer Satisfaction instrument (Y) has a Pearson correlation of more than 0.2028 (r table) and the results of the calculation show a significance of less than 0.05. This shows that each statement item in the Ability to understand and use Technology instrument meets the criteria VALID.

Table 5. Validity of the SAMSAT CAR instrument (Moderator)

Item	Pearson Correlation	Keterangan
1. I prefer to pay taxes at the SAMSAT CAR than at the Tax Office	0,401	Valid
2. The distance from my house to the SAMSAT CAR is not so far	0,320	Valid
3. S AMSAT CAR provides convenience-convenience in paying taxes	0,607	Valid
4. Able to provide services quickly	0,571	Valid
5. SAMSAT CAR officer are5. The ability of SAMSAT CAR officers to provide thorough service	0,629	Valid
6. Willingness of SAMSAT CAR officers to help customers	0,510	Valid
7. Is the SAMSAT CAR service as expected	0,369	Valid
8. SAMSAT CAR administration service is fast and precise	0,281	Valid
9. The ability of SAMSAT CAR officers to provide thorough service	0,580	Valid
10. I prefer to pay taxes at SAMSAT CAR than at the Tax Office	0,629	Valid

Source: Output SPSS (processing primary data, 2021)

Based on the data above, it shows that each item of the instrument SAMSAT CAR (Moderator) has a Pearson correlation of more than 0.2028 (r table) and the results of the calculation show a significance of less than 0.05. This shows that each statement item in the SAMSAT CAR (Moderator) instrument meets the criteria VALID.

Validity Test Reliability Instrument

Research instruments that meet the valid criteria are then tested for reliability. Reliability test aims to measure the accuracy, precision or accuracy shown by the research instrument. The instrument reliability test in this study used instrument reliability calculated using the formula Cronbach's Alpha with the help of the IBM SPSS Statistics 22 program which can be seen in the following table;

Table 6. Results Uji Reliabilitas Instrument

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.842	.860	35

Source: *Output* SPSS (primary data processing, 2021)

Based on the above, it can be obtained that all of the question items for are RELIABLE. It is proven that all question items have Cronbach's Alpha > 0.05 (0.842 > 0.05).

Multiple Linear Regression Test

Based on the above, it can be obtained that all of the question items for are RELIABLE. It is proven that all question items have Cronbach's Alpha > 0.05 (0.842 > 0.05).

Table 7. Test Results of the Effect of Services (X1) on Taxpayer Satisfaction (Y)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.647a	.419	.413	2,287

a. Predictors: (Constant), Service (X)

Source: *output* SPSS (processing primary data, 2021)

The impact of administration (X1) on citizen fulfillment (X2) is 41.9 (0.419). The leftover 58.1% is affected by different factors. This implies that there are numerous different variables that can expand citizen fulfillment (Y) in settling charges.

Moreover, the impact of the X1 variable on the Y variable is then tried, then, at that point, the test is completed again by entering the directing variable. The directing variable utilized is the SAMSAT Vehicle. These outcomes can be found in the accompanying table;

Table 8. Test Consequences of the Impact of Administration (X1) on Citizen Fulfillment Factors (Y) Later Directed By SAMSAT Vehicle (Samling)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.803a	.645	.634	1,807

a. Predictors: (Constant), X*M, Service (X), Samling (M)

Source: *output* SPSS (processing primary data, 2021)

There is an increase in the value of R Square by 0.226 (0.645-0.419) or an increase in the influence before the SAMSAT CAR and after the traveling samsat by 22.6%. it means that Taxpayer Satisfaction (Y) increases after the government provides the "SAMSAT CAR" service. This service is provided to provide convenience for the public in paying vehicle taxes.

Prior to the implementation of this SAMSAT CAR service policy, taxpayer satisfaction was only 41.9%. With the moderating variable (SAMLING) it can strengthen the influence of the Service variable (X1) on Taxpayer Satisfaction (Y).

Hypothesis Testing

The consequences of the t-test were utilized to decide the impact of every free factor on the reliant variable. The aftereffects of the t-test examination to answer the exploration theories that have been arranged. The speculations tried in this review are as per the following:

H1: Administration has a positive and huge impact on Citizen Fulfillment in Bengkulu City

H2: SAMSAT Vehicle has a positive and critical impact on Citizen Fulfillment in Bengkulu City

With the test models: Assuming that the likelihood esteem (huge) under 0.05 or the t-count esteem is more noteworthy than the t-table worth (1.66), then, at that point, the theory is acknowledged. The aftereffects of the speculation test can be found in the table beneath;

Table 9. Speculation Experimental outcomes

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	-3,797	15,091		-,252	,802
Pelayanan (X)	,511	,244	,957	2,098	,039
SAMLING (M)	,965	,352	1,447	2,740	,007
X*M	-,009	,006	-,1410	-1,591	,115

a. Dependent Variable: Taxpayer Satisfaction (Y)

Source: *output* SPSS(primary data processing, 2021)

The aftereffects of the t test dependent on the consequences of various relapse investigation show that the Help variable t-count worth of 2.098 is more noteworthy than the t-table worth = 1.66 and the importance worth of 0.039 not exactly = 0.05. Then, at that point, the speculation is acknowledged, so that Help (X1) on Citizen Fulfillment (Y) in Bengkulu City. Moreover, SAMSAT Vehicle (SAMLING) has a positive and critical impact on Citizen Fulfillment. The Inspecting program has expanded local area fulfillment, particularly citizens in Bengkulu City. In view of the consequences of numerous straight relapse, it tends to be reasoned that the "Theory is Acknowledged" so one might say that the presence of a directing variable or SAMLING can reinforce or expand the impact of the Citizen Fulfillment variable (Y) in the Bengkulu Regional Government.

4. CONCLUSION

Public help is the encapsulation and elaboration of the obligations and elements of the public authority mechanical assembly with regards to completing general assignments of government and improvement. The execution being referred to incorporates exercises to manage, cultivate and energize just as in addressing the necessities or interests of all parts of local area exercises, particularly their investment in the execution of improvement. Then, at that point, to understand these things, the execution of administrations to the local area is done by administration units.

One-Stop Service System (SAMSAT) is one of the government agencies that provides services to the public/community related to the payment of motor vehicle taxes. Samsat provides services to the public for the management of transfer fees for motorized vehicles (BBNKB). Samsat has provided services to taxpayers who want to pay Motorized Vehicle Tax (PKB) through facilities such as the provision of several vehicles called "SAMSAT CAR". SAMLING car (SAMSAT CAR) This four-wheeled vehicle makes it easy for people who are located far from the SAMSAT office. The government has provided a "SAMSAT Car" vehicle in every area.

The fulfillment hypothesis about existence fulfillment was proposed by Powerful, Veenhoven, Wearing in 1991. There are two standard kinds of theories about presence satisfaction, explicitly base up speculation and various leveled theory. The base up hypothesis is that life fulfillment results from fulfillment in numerous life areas. Hierarchical hypothesis is life fulfillment as an area explicit impact of fulfillment. Base up hypothesis expresses that we experience fulfillment in numerous everyday issues, like work, connections, loved ones, self-improvement, and wellbeing and health. Our satisfaction with our lives around there join to make our overall life satisfaction. The top down theory communicates that our overall life satisfaction impacts (or even chooses) our life satisfaction in a wide scope of regions.

In this study, community satisfaction, especially taxpayers, is influenced by service delivery (X1) on Taxpayer Satisfaction (X2) by 41 ,9 (0.419). The remaining 58.1% is influenced by other variables. This means that there are many other factors that can increase taxpayer satisfaction (Y) in paying taxes. After the government provides the "SAMSAT CAR" service. This service is provided to provide convenience for the public in paying vehicle taxes. Prior to the implementation of this SAMSAT CAR service policy, taxpayer satisfaction was only 41.9%. With the moderating variable (SAMLING) it can strengthen the influence of the Service variable (X1) on Taxpayer Satisfaction (Y).

SAMSAT Vehicle program has expanded local area fulfillment, particularly citizens in Bengkulu City. In light of the consequences of various straight relapse, it tends to be presumed that the "Theory is Acknowledged" so one might say that the presence of a directing variable or SAMLING can reinforce or expand the impact of the Citizen Fulfillment variable (Y) in the Bengkulu Regional Government.

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