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Research Article

The Effectiveness of Digital Samsat Services in Increasing Motor Vehicle Tax (PKB) Payment Compliance at the Wajo Samsat Revenue Technical Implementation Unit, Wajo Regency

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Abstract. This study aims to analyze the effectiveness of Digital Samsat Services in increasing taxpayer compliance in paying Motor Vehicle Tax (PKB), as well as to identify the supporting and inhibiting factors in its implementation at the Wajo Samsat Revenue Technical Implementation Unit (UPT), Wajo Regency. This study employed a descriptive qualitative approach to obtain an in-depth understanding of the service implementation process and taxpayer responses. Data were collected through observation, in-depth interviews, and documentation. Informants were selected using purposive sampling, consisting of Wajo Samsat administrators, representatives of related agencies, and taxpayers in Wajo Regency. Data analysis was conducted using an interactive model that included data collection, data condensation, data presentation, and conclusion drawing. The results indicate that Digital Samsat Services in Wajo Regency have been implemented effectively. This is reflected in several indicators, including faster service delivery, improved administrative efficiency, better system integration, and easier access for taxpayers. Digital services also encourage taxpayers, particularly technology-literate users, to fulfill their tax obligations more conveniently and on time. However, implementation still faces obstacles, such as limited digital literacy, uneven internet access, and the need for wider public socialization.

Keywords: Digital Samsat; Motor Vehicle Tax; Service Effectiveness; Taxpayer Behavior; Wajo Regency.

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1. Introduction

In the digital era, the government continues to strive to simplify public services, one of which is through the National Digital Samsat innovation. This service aims to reduce bureaucracy, save time, and minimize direct interaction. However, in practice, the level of taxpayer awareness and compliance remains fluctuating. This research is important to evaluate whether this digital convenience truly impacts taxpayer compliance in the Wajo Samsat Revenue Unit (UPT Pendapatan Wajo) work area, as well as to identify technical and social obstacles that still occur in the field.

Digital transformation in governance has become a global agenda, marking a paradigm shift in public service delivery from conventional systems to information technology-based systems. Digitalization of the tax sector is seen as a strategic instrument for increasing transparency, administrative efficiency, and optimizing state and regional revenues. The implementation of e-government in tax administration has proven effective in simplifying service procedures, reducing compliance costs, and expanding public access to online public services (Mudjiyanti et al., 2024). This development demonstrates that digitalization is not merely a technical innovation, but rather part of structural reform in public financial management.

The impact of low compliance with motor vehicle tax payments is not only administrative but also has social and economic dimensions. Limited revenue from motor vehicle tax (PKB) results in suboptimal local revenue (PAD), which ultimately impacts local governments' capacity to finance development and public services. Community perspectives indicate that a lack of understanding of digital systems can lead to confusion, resistance, or apathy toward tax policies. These conditions have the potential to impact the legitimacy of public policies and the relationship between local governments and the public as taxpayers.

Previous studies show that most research on Samsat digital services uses a quantitative approach to test the influence of service variables on taxpayer compliance (Angriani & Rahman, 2025; Bakhtiar et al., 2025; Dearni & Yunita, 2025). Several studies utilize the Technology Acceptance Model (TAM) framework to explain digital service usage behavior. (Mudjiyanti et al., 2024). This approach contributes to explaining the relationships between variables statistically, but does not delve much into the subjective experiences of taxpayers and the dynamics of service implementation at the operational level.

A research gap is evident in the limited number of qualitative studies that explore the effectiveness of digital Samsat services in depth, particularly within the context of technical implementation units in specific regions. Previous research has been conducted primarily in urban areas or specific provinces, leaving the social and demographic characteristics of other regions, such as Wajo Regency, unexplored. This limitation opens up opportunities for research to understand how digital Samsat services are implemented, how the public perceives them, and the social factors that influence compliance levels.

The formulation of the research problem is as follows: 1) How is the application of transformational leadership style in increasing the effectiveness of the implementation of employee duties at the Wajo Regency Regional Secretariat?, 2) What factors support and inhibit the application of transformational leadership style in increasing the effectiveness of the implementation of employee duties at the Wajo Regency Regional Secretariat? and the purpose of this research is to analyze, review and describe the The Effectiveness of Digital Samsat Services in Increasing Motor Vehicle Tax (PKB) Payment Compliance at the Wajo Samsat Revenue Technical Implementation Unit, Wajo Regency

2. Literature Review

Basic Concepts of Public Administration

Public administration, according to Chandler and Plano in Keban (2008: 4) is a process where public resources and personnel are organized and coordinated to formulate, implement, and manage decisions in public policy. Meanwhile, Keban states that the term Public Administration shows how the government acts as a single agent in power or as a regulator, which is active and always takes the initiative in regulating or taking steps and initiatives, which they think are important or good for the community because it is assumed that the community is a passive party, less capable, and must submit and accept whatever is regulated by the government (Keban, 2008: 4)

Effectiveness of Digital Samsat Services

Digital Samsat services (such as the SIGNAL app) are highly effective, reducing the time required for tax processing and annual vehicle registration (STNK) approval to minutes. This service increases convenience because it can be accessed from anywhere, although its effectiveness is highly dependent on internet connectivity and the public's digital literacy.

Speed and Convenience (Time-Saving)

Fast Process: Annual STNK validation and tax payments can be completed in the palm of your hand without having to physically queue at the Samsat office and users get automatic reminders before the vehicle tax expires.

Cost and Data Transparency

Free from Extortion: All Motor Vehicle Tax (PKB) bill amounts are clearly and accurately stated in the application and Guaranteed Legality accompanied by electronic proof of payment (e-TBPKP) and digital validation has valid legal force.

Obstacles Faced (Service Improvement)

Socialization: There are still many people, especially in the regions, who do not know or have difficulty using digital applications. And physical requirements for the 5-yearly license plate replacement, taxpayers still have to come directly to the Samsat office to check the physical condition of the vehicle, as well as dependence on infrastructure that requires a stable internet connection and valid NIK/KTP and STNK data on the Dukcapil and Police systems.

The implementation of digital governance based on the principles of good governance has been proven to strengthen

The digital transformation of public services represents a systematic process of shifting conventional administrative mechanisms toward integrated, information technology-based governance. This process encompasses comprehensive changes to service design, organizational structure, human resource competencies, and institutional relationships between government and the public. The transformation focuses not only on adopting technological tools but also on restructuring work processes to be more adaptive, faster, and user-centered. This orientation positions digitalization as a bureaucratic reform strategy that emphasizes operational efficiency and service quality.

Motor Vehicle Tax Payment Compliance

In this study, the success of the Digital Samsat service can be analyzed through three main dimensions: organizational readiness, technology system quality, and public response to the service. Organizational readiness encompasses human resource capacity, internal regulations, and managerial support. System quality encompasses platform stability, transaction security, data integration, and ease of use. Public response is reflected in service utilization rates, perceived satisfaction, and trust in the system.

3. Method

This research adopts a descriptive qualitative approach with a case study design, specifically selected to explore in depth the effectiveness of Digital Samsat services in increasing motor vehicle tax payment compliance at the Wajo Samsat Revenue Technical Implementation Unit (UPT), Wajo Regency. The qualitative methodology enables the researcher to understand comprehensively the experiences, perceptions, administrative processes, service interactions, and organizational dynamics related to the implementation of Digital Samsat services, aspects that cannot be adequately measured using quantitative methods alone (Sugiyono, 2019; Rukminingsih et al., 2020). Furthermore, the case study design allows the researcher to investigate the implementation of digital public services within their real-life institutional context and to capture the complexity of administrative and technological phenomena occurring in public sector governance.

The research location is the Wajo Samsat Revenue Technical Implementation Unit (UPT), located in Wajo Regency, South Sulawesi Province, Indonesia. The institution was purposively selected because it plays a strategic role in administering motor vehicle tax services and implementing digital-based public service innovations under the authority of the regional government and the police administration system. As an institution directly responsible for tax administration and public service delivery, the Wajo Samsat Office provides a relevant setting for examining the effectiveness of Digital Samsat services and taxpayer compliance in the context of public administration. The research was conducted over a three-month period, from March to May 2026.

Primary data sources consist of key informants selected through purposive sampling based on their direct involvement in the implementation and utilisation of Digital Samsat services at the Wajo Samsat Office. Informants include: one Head of the Wajo Samsat Revenue UPT as the primary authority responsible for service coordination and policy implementation; Digital Samsat operators responsible for operating and managing digital service systems; police officers involved in Samsat operational services and administrative supervision; and taxpayers who directly utilise Digital Samsat services for motor vehicle tax payments. Secondary data include taxpayer compliance reports, service performance records, institutional documents, official archives, governmental regulations, digital service reports, administrative records, and relevant scientific literature related to public service effectiveness and digital governance.

Data collection was conducted through methodological triangulation using three primary techniques: in-depth semi-structured interviews, direct observation, and documentation studies (Miles et al., 2014). Interviews were guided by an interview protocol focusing on major service dimensions, including ease of service access, taxpayer satisfaction, effectiveness of digital payment systems, administrative efficiency, taxpayer compliance, technological constraints, and institutional support for digital services. Direct observation was conducted within the workplace environment to examine the implementation of Digital Samsat services, interaction patterns between officers and taxpayers, administrative workflows, and the utilisation of digital systems in tax payment processes. Documentation studies involved the analysis of institutional reports, taxpayer data records, service performance documents, operational guidelines, photographs of service activities, and official documents related to Digital Samsat implementation and taxpayer compliance.

The collected data were analysed using the interactive analysis model proposed by Miles et al. (2014), which integrates the simultaneous processes of data reduction, data display, and conclusion drawing and verification. Data reduction involved selecting, categorising, and coding interview transcripts, observation notes, and documentary materials according to major analytical themes such as "Digital Samsat service effectiveness," "taxpayer compliance," "administrative efficiency," "service accessibility," "user satisfaction," and "implementation barriers." Data display utilised narrative descriptions, thematic categorisations, and analytical matrices to visualise relationships between digital service implementation and taxpayer compliance outcomes. Conclusions were continuously verified through source triangulation, technique triangulation, time triangulation, and member checking to ensure the credibility, consistency, and analytical validity of the research findings.

4. Results and Discussion

Based on the data and information successfully collected through observations, interviews, and documentation studies, the researcher subsequently analysed and interpreted the findings to answer the research problems regarding the effectiveness of Digital Samsat services in increasing compliance with Motor Vehicle Tax (PKB) payments at the Wajo Samsat Revenue Technical Implementation Unit (UPT), Wajo Regency. The findings indicate that Digital Samsat services represent a significant innovation in public administration by simplifying tax payment procedures through integrated digital systems.

Digital Samsat services are designed to facilitate online processing and payment of Motor Vehicle Tax (PKB) through integrated electronic systems that connect the Police, the Regional Revenue Agency (Bapenda), and population administration databases, thereby improving efficiency, transparency, and accessibility in public service delivery (Kementerian Dalam Negeri Republik Indonesia, 2021; Korps Lalu Lintas Kepolisian Republik Indonesia, 2021).

Furthermore, the implementation of Digital Samsat services reflects the broader transformation of electronic government (e-government) initiatives aimed at modernising administrative systems and improving the quality of public services through digital governance mechanisms (Badan Pengkajian dan Penerapan Teknologi [BPPT], 2020; Renanda & Rosidin, 2025).

According to informant AB, the implementation of Digital Samsat services has significantly improved service accessibility and reduced waiting times because taxpayers are able to complete annual STNK validation remotely without physically visiting the Samsat office. However, the findings also reveal several technical obstacles, such as unsynchronized

National Identity Number (NIK) data and difficulties in facial verification processes, as explained by informant AK. In addition, taxpayers highlighted several supporting factors, including convenience, transparency, flexibility of payment systems, and time efficiency. Nevertheless, several inhibiting factors remain, particularly limited digital literacy among elderly taxpayers and rural communities, unstable internet networks, and technical system failures during transactions.

The findings also demonstrate that although taxpayers generally perceive the SIGNAL application positively because of its simple and user-friendly interface, some users still experience difficulties during account registration and identity verification processes. Therefore, the effectiveness of Digital Samsat services is influenced not only by technological systems but also by public digital literacy, infrastructure readiness, and administrative support mechanisms.

Table 1. Effectiveness of Digital Samsat Services and Taxpayer Perceptions.

Key Themes/Concepts	Informant Code	Informant's Statement	Initial Interpretation (Theoretical Relevance)
Service Effectiveness	AB (Taxpayer/User of SIGNAL Application)	"Digital Samsat services significantly reduce waiting times because taxpayers can complete annual STNK validation remotely without queuing at the Samsat office."	The implementation of digital public services improves administrative efficiency, accessibility, and service responsiveness.
Technical Constraints	AK (Digital Samsat Officer)	"The most common obstacles involve unsynchronised NIK data and difficulties during facial verification, although assistance and helpdesk services are provided."	Technological integration and system reliability are essential determinants of digital public service effectiveness.
Increased Tax Compliance	AK (Digital Samsat Officer)	"Taxpayer compliance has increased because digital services provide easier access, transparent payment information, and flexible payment times."	Accessibility and convenience positively influence taxpayer compliance behaviour and public trust in digital governance systems.
Service Convenience	SK (Motor Vehicle Taxpayer)	"Taxpayers no longer need to visit the office directly because payments can be completed anywhere through digital platforms."	Service accessibility and flexibility strengthen public acceptance of digital government services.
Digital Literacy Gap	SY (Motor Vehicle Taxpayer)	"Many people, especially elderly taxpayers and rural communities, still experience difficulties operating digital applications."	Limited digital literacy remains a significant barrier to the implementation of technology-based public services.

Technical and Network Problems	SY (Motor Vehicle Taxpayer)	"Server and network disruptions often cause transaction failures and user frustration during the payment process."	Technological infrastructure directly affects system reliability and user satisfaction in digital governance implementation.
Verification Procedures	AY (Service User)	"Several taxpayers complained that account registration and identity verification processes occasionally failed or required lengthy validation."	Complicated verification procedures may reduce service usability and discourage digital service utilisation.
System Advantages	AB (Taxpayer/User of SIGNAL Application)	"The SIGNAL application provides official and nationally integrated vehicle tax payment services for taxpayers."	Nationally integrated digital systems enhance transparency, legitimacy, and effectiveness in tax administration services.
Application Simplicity	SY (Motor Vehicle Taxpayer)	"The registration and facial verification process was relatively fast, and the application interface was easy to understand."	User-friendly digital interfaces improve technology acceptance and encourage wider utilisation of digital public services.

(Source: Processed Interview Data, 2026).

Based on Table 1, the implementation of Digital Samsat services demonstrates that digital governance contributes positively to administrative efficiency, taxpayer accessibility, transparency, and compliance behaviour. Taxpayers perceive the system as beneficial because it reduces conventional administrative barriers such as long queues, limited service hours, and complicated payment procedures. These findings support the argument that digital transformation in public administration improves the quality, responsiveness, and effectiveness of government services (Aji, 2021; Wardana et al., 2025).

The findings further indicate that convenience and flexibility in digital payment systems encourage taxpayers to become more disciplined in fulfilling their tax obligations. The availability of integrated payment methods, including mobile banking and electronic payment platforms, simplifies tax administration processes and increases public trust in digital government services (Wardani & Juliansya, 2018; Saputra et al., 2025).

Furthermore, the findings reveal that accessibility and ease of use are essential determinants of the effectiveness of digital public services. Taxpayers who previously experienced difficulties accessing conventional Samsat services became more willing to fulfil their tax obligations because Digital Samsat services provide practical, flexible, and transparent administrative procedures. This finding aligns with the Technology Acceptance Model (TAM), which explains that perceived ease of use and perceived usefulness influence user acceptance of technology-based systems (Mudjiyanti et al., 2024).

However, the study also identifies several significant challenges affecting the effectiveness of Digital Samsat services. Limited digital literacy among elderly taxpayers and rural communities remains a major obstacle to broader utilisation of digital systems. In addition, unstable internet connectivity and technical disruptions frequently reduce user satisfaction and create difficulties during transaction processes. These findings suggest that technological infrastructure and public education are critical factors in supporting the sustainability of digital public service innovation (Badan Pengkajian dan Penerapan Teknologi [BPPT**]**, 2020; Renanda & Rosidin, 2025).

The findings also demonstrate that technical barriers, such as failed identity verification and unsynchronised population data, influence taxpayer perceptions regarding service reliability. In the context of digital governance, system reliability, transaction security, and administrative integration are important dimensions affecting the effectiveness of digital public services (Andi Arif et al., 2025; Dearni & Yunita, 2025).

Overall, the implementation of Digital Samsat services at the Wajo Samsat Revenue Technical Implementation Unit reflects how digital transformation can improve administrative efficiency, strengthen taxpayer compliance, and enhance public service quality. Nevertheless, continuous improvements in technological infrastructure, system reliability, digital literacy programs, and service socialisation are necessary to optimise the effectiveness of Digital Samsat services and strengthen public trust in digital governance systems (Sri Rahayu et al., 2023; Wiradani et al., 2025).

5. Conclusion

Based on the results of the discussion and observations in the previous chapters regarding the effectiveness of digital Samsat services in increasing compliance with motor vehicle tax (PKB) payments at the Wajo Samsat revenue technical implementation unit in Wajo district, the researcher draws the following conclusions:

a. The effectiveness of digital Samsat services in increasing compliance with motor vehicle tax (PKB) payments at the Wajo Samsat revenue technical implementation unit, Wajo district, its implementation shows that Samsat Digital has met the effectiveness criteria of convenience, speed, and timeliness. This digital system has successfully eliminated major obstacles for taxpayers, such as distance and long queue times.

b. Obstacles in using digital applications are 1) Limited internet network, making it difficult for taxpayers to access the application and prefer to come directly to the Samsat office; 2) Low digital literacy, especially among the elderly, causes confusion in using the application, exacerbated by technical constraints and system errors that reduce user trust; 3) Suboptimal socialization, where the information provided is not in-depth enough to help the public understand how to use the application; while the supporting party, the Wajo Samsat, is ready at any time to provide direction and instructions in applying digital Samsat services in increasing public knowledge to use digital applications.

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