

Analysis of Community Participation in Paying Motorized Vehicle Tax Through E-Samsat During the Covid-19 Pandemic in Makassar City

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Abstract

This study aims to analyze public participation in the payment of Motor Vehicle Tax (PKB) in Makassar City for the last three years and the inhibiting factors. This study uses a qualitative descriptive method with data collection techniques in the form of observation and interviews. This research was conducted from May 11 to June 2, 2022. The object of the research is the Regional Revenue Agency of South Sulawesi Province, One-stop Administration Services Office (SAMSAT) Task Executing Unit (UPT) Makassar, and motorized vehicle taxpayers. The results showed that e-SAMSAT had an effect on the level of acceptance of PKB and ease of administration for the people of Makassar City. the BOD. E-SAMSAT for the community's economy through the Motor Vehicle Tax sector during the pandemic with tax realization in 2020-2021 increasing by 3.51% for Makassar City.

Keywords: Public Participation, Tax, E-Samsat

Introduction

In this era of digitalization, every country would want to provide good service to its citizens. Technology provides convenience in helping various activities. The flow of rapid technological developments gave rise to a new term, namely e-government. In Indonesia, e-government was introduced in 2001 which was based on people's distrust of the government, so that with the emergence of e-government, it became one of the solutions to increase public trust in the government in running the state administration. The role of e-government is thought to have a strong influence in various aspects that affect the public service process and is able to reduce the cost of a service [1]. In its implementation, of course, community participation is needed. "Participation is more of a tool so that participation is interpreted as active community involvement in the whole process of activities, as a medium for growing cohesiveness between communities, the community and the government also foster a growing sense of ownership and responsibility in the programs carried out [2]. Participation is voluntary involvement without pressure and away from orders [3]. This meaning explains that participation is a voluntary involvement by someone on the basis of desire. This involvement occurs because of the desire to participate without coercion [4]. That way e-

government will run well supported by community participation.

The state's largest income is obtained through taxes, one of which is the Motor Vehicle Tax (PKB). PKB is a type of revenue from motorized vehicle tax which has great potential to increase PAD (Regional Original Income). However, there are many obstacles in paying PKB, including the number of people who are in arrears in paying PKB, the level of community compliance in paying PKB is still low, and the limitations of the community in paying PKB during the COVID-19 pandemic. To overcome these problems, an e-government system was created in the online tax payment service, namely through e-SAMSAT. One of the e-government products is e-SAMSAT (electronic One-Stop Administration System). e-SAMSAT South Sulawesi was launched to meet the people's need for electronic or non-cash payments at that time.

The Governor of South Sulawesi provides motorized vehicle tax incentives and incentives for transfer of motorized vehicles for the people of South Sulawesi Province so that the obligation to pay public taxes is reduced and sources of public funds can be used for sectors that encourage economic growth during the COVID-19 pandemic. The provision of tax incentives is regulated in the Decree of the Governor of South Sulawesi Number 2421/XI/2021 concerning the Granting of Motor Vehicle Tax Incentives and Transfer Fees for

Motorized Vehicles in South Sulawesi Province which was signed in Makassar on 8 November 2021. The tax incentives will come into effect on 8 November 2021 and ends on December 30, 2021. During the COVID-19 pandemic, the number of realized Motor Vehicle Taxes (PKB) at the Regional Revenue Agency (Bapenda) of South Sulawesi Province, especially Makassar City, decreased. The decrease in this number was due to the large number of people whose taxpayers were in arrears in their Motor Vehicle Tax (PKB) payments, which resulted in a decrease in the number of relationships from 2019. Number of relationships In 2019, the motor vehicle tax reached IDR 596,125,944,717,-. in 2020, it decreased by 3.24% to IDR 540,070,537,125, - this decrease occurred due to the large number of tax arrears due to the COVID-19 pandemic.

Based on the problems described above, we intend to conduct this research to examine and obtain an overview of the increase in public participation in the payment of PKB (Motorized Vehicle Tax) through e-SAMSAT seen from the realization of the Makassar City PKB tax. With the research title "Analysis of Public Participation in Payment of Motor Vehicle Taxes (PKB) through e-SAMSAT During the COVID-19 Pandemic in Makassar City, South Sulawesi Province. On a micro basis, the results of this study are expected to be one of the alternatives used to stabilize the economy by fulfilling the PKB target which is the largest income in the tax sector of Makassar City.

Methods

This research is located at the Regional Revenue Agency Office of South Sulawesi Province, Jalan A.P. Pettarani No.1, Manuruki, Tamalate District, Makassar City, South Sulawesi Province. The reason for choosing Makassar City is because the highest PAD (Regional Original Income) through PKB (Motorized Vehicle Tax) is in Makassar City. This study aims to provide an overview of how much tax realization decreased during the 2019-2021 pandemic in Makassar City and was carried out on 11 May to 2 June 2022.

The method used is descriptive qualitative method, qualitative research method is a research design that has three formats. The three formats include descriptive, verification, and grounded research formats [5]. Sources of data in this study are primary and secondary data. Primary data sources are taken from interviews. The interview method that we conducted was directly with the key informant, namely the Secretary of the Regional Revenue Agency (Bapenda) of South Sulawesi. While the secondary data source that we use is through direct documentation.

In this study using descriptive data analysis technique which is an analytical technique based on the data obtained, which will then be described using words that are adapted to the theoretical basis used to form a sentence that can explain the actual event, then from the theoretical basis. It will also describe the things that should be, so that it can answer the objectives of this research.

Results and Discussion

The Relationship between Taxpayer Awareness and Public Participation in Paying PKB

There are several important elements that also influence community participation, namely; (1) Communication that fosters effective and successful understanding; (2) Changes in behavior caused by understanding that raises awareness; (3) Awareness based on calculation and balance; (4) Enthusiasm that creates spontaneity, namely the willingness to do something that grows from within one's own body without being forced by others; (5) There is a sense of responsibility towards the common interest [6].

From this statement, it can support the results of research that researchers have done, namely through interviews with the results that paying motor vehicle taxes in the South Sulawesi Samsat depends on the awareness of each of us. The awareness referred to here is the absence of objections to the tax burden that has been determined, the willingness of the taxpayers to pay PKB on time, willing to become a PKB taxpayer, comply with the PKB regulations or the motor vehicle tax that has been determined, and the feeling of being partly responsible for launch development.

The Relationship of Tax Socialization to the Participation of Motor Vehicle Taxpayers in Makassar City

Good taxation socialization is expected to increase taxpayer compliance [7]. The importance of socialization provides understanding to the public in paying taxes, with the socialization of taxation, people become aware of and understand the benefits of paying taxes [8]. Lack of knowledge and insight due to low tax socialization will cause them not to understand how to carry out their tax obligations and ultimately not carry out those obligations, and this has an impact on state tax revenues [9]. These two statements can be a reference for us as researchers to draw a conclusion from the results of the research above that the level of awareness or participation of the public who are vehicle tax payers at the South Sulawesi Regional Revenue Agency is influenced by the lack of tax socialization carried out by the Makassar City Samsat. Quality services must be able to provide security, comfort,

smoothness and legal certainty. Service quality can be measured by the ability to provide satisfactory service, to be able to provide services with responsiveness, ability, courtesy, and a trustworthy attitude possessed by tax officials [10]. Besides that, it also makes it easier to carry out good communication relationships, understand the needs of taxpayers, the availability of physical facilities including adequate communication facilities, and capable employees in their duties [11].

According to Andi Satriady Sakka, S.STP (Plt. Secretary of Bapenda), E-SAMSAT is an innovation from the South Sulawesi Bapenda where this application provides convenience and time efficiency for the people of South Sulawesi as taxpayers who make it easier to pay motor vehicle taxes, e-SAMSAT has an impact and enormous benefits for the people of South Sulawesi, especially for the South Sulawesi provincial government because it provides convenience for the community

Percentage of Makassar City E-SAMSAT Users

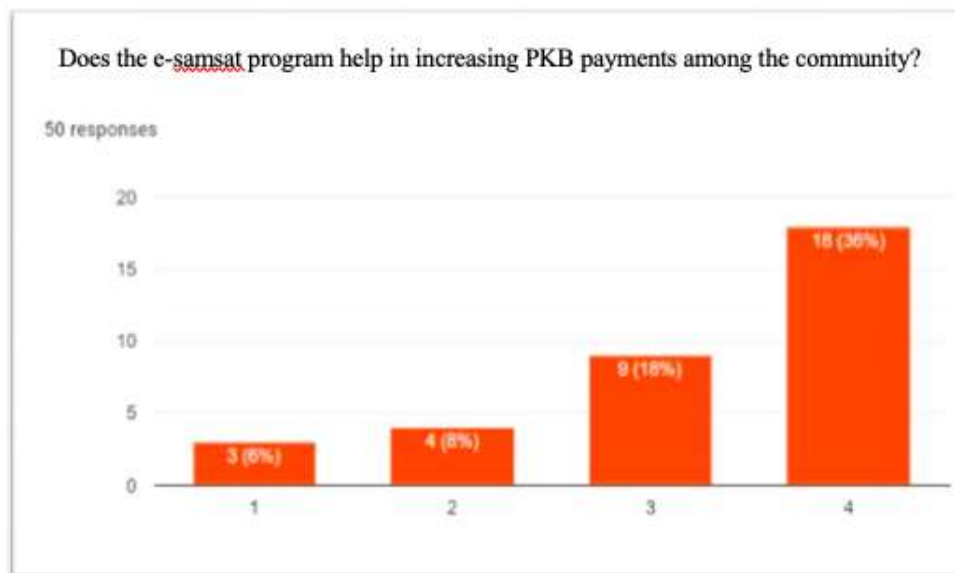


Figure 2. Document Archive Bar Chart Percentage of e-SAMSAT Users

Source: docs.google.com/forms/d/1-DE6mA41vZII16WiZYRB0OkA0C5Iqm-KAGxmME3E/edit#responses

From the bar chart above, there are 50 responses that give their opinions from 4 choices, namely (1) strongly disagree; (2) disagree; (3) agree; (4) strongly agree. Through these archival documents, it can be seen that 36% strongly agree and 18% agree in supporting the e-SAMSAT program which is very helpful in increasing PKB

in paying motor vehicle taxes and increasing Regional Original Income (PAD) from the motor vehicle tax, especially in the era of the Covid-19 pandemic where people have limited time & money. With this application, the people of South Sulawesi can simply take advantage whenever and wherever they are to pay their motor vehicle tax so that with the eSAMSAT, the people of South Sulawesi no longer need to come to the Samsat office to queue because it is enough to pay taxes. k motorized vehicles from his smartphone. Meanwhile, [6], E-SAMSAT is a tax payment program that can make it easier to pay taxes anytime and anywhere through the online system, for example payments through Tokopedia, Indomaret, and m-banking. Based on the results of the interview, it can be stated that the existence of e-SAMSAT can stabilize and even increase the income of PKB (Motorized Vehicle Tax).

(Motorized Vehicle Tax) payments among the community. More than 50% of the people agree to make non-cash payments via e-SAMSAT. Therefore, it can be said that e-SAMSAT is a type of application that is favored by the public in paying taxes.

Table 1. Total Realization of Motor Vehicle Tax (PKB) in 2019-2021

No	Year	The Amount of Motor Vehicle Tax Realization (PKB)
1	2019	IDR 596,125,944,717
2	2020	IDR 540,070,537,125
3	2021	IDR 601,005,449,427
	Total	IDR 1,737,201,931,269

Source: Primary Data

The results of the Provision of Tax Incentives and e-SAMSAT are to provide relief and exemption for taxpayers so that they can revive the community's economy during the COVID-19 pandemic.

Based on article 74 of the Regional Regulation of the Province of South Sulawesi Number 10 of 2010 concerning Regional Taxes as amended by the Regional Regulation of the Province of South Sulawesi Number 8 of 2017 concerning Amendments to the Regional Regulation of the Province of South Sulawesi Number 10 of 2010 concerning Regional Taxes, the provision of tax incentives in the form of relief, tax reductions and exemptions are the authority of the governor.

The Head of the Regional Revenue Agency (Bapenda) of South Sulawesi on Tuesday, November 9, 2021, appealed to the public to take advantage of the tax incentives or the abolition of the vehicle tax penalty by immediately paying the vehicle tax through eSAMSAT. If the taxpayer still does not pay taxes until December 30, 2021, he will be subject to a fine of 2% per month which is determined from the principal value of the tax. The e-SAMSAT application can be downloaded via Playstore (android) and appstore (ios). This application uses a full online system and a fast process so that people do not need to come to the tax office and only make PKB payments at home. With the e-SAMSAT application, PKB's income during the pandemic can be seen in the range of 2020-2021, which has increased by 3.51%.

Conclusion

Based on the results of the research that has been focused on in this journal, it can be concluded that; The factors causing the decline in public participation in the payment of Motor Vehicle Tax in Makassar City during the Covid-19 pandemic are as follows; the number of people who are in arrears in paying the PKB (motor vehicle tax); the level of community compliance in paying PKB is still low; the limitations of the community in paying PKB during the COVID-19 pandemic. The solutions that can be done in increasing the PKB (Motorized Vehicle Tax) of Makassar City are Conducting tax socialization by introducing e-SAMSAT to the wider community, optimizing the use of the e-SAMSAT application for the general

public by prioritizing non-cash payments in payments tax, optimizing the samsat service division in each city/regency so that people are not in arrears to pay taxes.

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