

Analysis of Drive-Thru Service Innovation in the Motor Vehicle Tax Collection System to Improve Tax Compliance in Manyar, Surabaya

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ABSTRACTS

This study aims to analyze the implementation of the Samsat Drive-Thru service innovation in the Motor Vehicle Tax (PKB) collection system at Samsat Manyar Surabaya and its impact on improving taxpayer compliance. This service was introduced to address long queues and complicated payment procedures. The research uses a mixed method, namely quantitative and qualitative, with data collection techniques in the form of interviews, observations, and analysis of tax revenue data. The results of the study indicate that the Samsat Drive-Thru service has a positive impact on taxpayer compliance. The ease and efficiency of the payment process encourage taxpayers to pay their taxes on time. In addition, there has been an increase in PKB revenue after this service was implemented. This service is considered successful in simplifying bureaucratic processes and improving convenience for the public. The study recommends expanding the scope of the Samsat Drive-Thru service, such as for vehicle registration and ownership transfer, to provide broader benefits. Additionally, increased public awareness is important to ensure more taxpayers are aware of and utilize this service. With the right strategy, this innovation can support improved tax compliance and efficiency in public services related to motor vehicle taxation..

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1. INTRODUCTION

Public services in Indonesia, particularly in the collection of motor vehicle taxes, often face various challenges that affect the quality of services received by the public. Lengthy administrative processes, long queues, and inefficient procedures are significant obstacles for taxpayers in fulfilling their obligations. In addition, with the continuous increase in the number of registered motor vehicles, the challenges in improving the tax collection system are becoming increasingly apparent. The increase in the volume of vehicles is not proportional to the capacity of the existing service system, creating a heavier burden for both officers and taxpayers themselves (Bazarah et al., 2021).

Amidst this situation, innovation in public services is essential to ensure better and more humane service quality. One of the innovations implemented is Samsat Drive-Thru, a solution that utilizes technology and a practical approach to overcome these obstacles. This system allows taxpayers to pay their vehicle taxes without leaving their vehicles, providing much-needed convenience and comfort, especially for those who value time efficiency. By minimizing the physical and mental barriers often encountered in traditional service processes, the Samsat Drive-Thru service offers more than just convenience; it also restores the public's right to receive fast, practical, and hassle-free service (Suranto et al., 2021).

This study aims to explore how the implementation of the Samsat Drive-Thru service innovation can influence taxpayer compliance and increase motor vehicle tax revenue in Surabaya. Through a deeper understanding of taxpayers' experiences, this study also aims to provide insights into how public services can be tailored to the evolving needs of people, and demonstrate that improving efficiency in service systems is not just about technology, but also about prioritizing the public as the primary stakeholders (Riska *et al.*, 2024; Pebriani *et al.*, 2023; Puspita *et al.*, 2024; Putri *et al.*, 2023).

Effective and responsive public services are essential in building trust between the government and the community. In particular, in the collection of motor vehicle taxes, good service quality can be a key factor in encouraging the community to be more compliant and feel valued. However, existing systems often complicate this process. Long queues, complicated procedures, and uncertainty about waiting times are often sources of frustration for taxpayers, who ultimately feel that paying taxes is a burden rather than a duty that must be fulfilled willingly. Therefore, it is essential to seek innovations that not only simplify the process but also provide a more pleasant experience for the public (Hamdillah, 2023).

One such innovation is the Samsat Drive-Thru service, designed to address these issues. With this system, taxpayers can pay their vehicle taxes without having to leave their vehicles, which obviously provides convenience and time efficiency. Moreover, this service offers a more humane experience by reducing the physical and mental barriers that often arise in lengthy administrative procedures. Samsat Drive-Thru is not just about convenience; it also gives the public the opportunity to experience that public services can be fast, practical, and hassle-free (Fariska & Andini, 2023).

Such innovations not only help the public fulfill their tax obligations more easily but also give them a sense of being valued and well-served. This system demonstrates how technology can be used to improve the quality of life and strengthen the relationship between the government and the public. By reducing the time and effort spent waiting in long queues, taxpayers can feel that public services do not have to be complicated or time-consuming but can be more accessible and better suited to their needs (Defrian et al., 2021).

This study aims to examine how the implementation of the Samsat Drive-Thru service can influence taxpayer compliance and increase motor vehicle tax revenue. Through a more humanistic approach, this study is expected to provide a better understanding of how public

services should adapt to the evolving needs of society. It is not just about technological efficiency, but also about providing services that add value for the community, which ultimately can enhance compliance and a sense of fairness within the tax system.

2. METHODS

2.1 Research Designs and Approach

The research design in this article uses a mixed methods approach that combines quantitative and qualitative approaches to obtain a comprehensive picture of the impact of the Samsat Drive-Thru service on taxpayer compliance and motor vehicle tax revenue. The quantitative approach was used to analyze tax revenue data before and after the implementation of the service by comparing data during two different time periods. This analysis aims to see the influence of the service on the increase in the number of tax payments statistically. Meanwhile, a qualitative approach was conducted through in-depth interviews with taxpayers and direct observation at the service location to understand the experiences, perceptions, and satisfaction of the community towards the service innovation provided. This design was chosen to provide a more comprehensive understanding, not only from a numerical perspective but also from the emotional responses and behavioral aspects of service users (Sugiyono, 2022). By combining these two approaches, the research is able to objectively and subjectively assess how the Samsat Drive-Thru innovation influences the effectiveness of public services and tax compliance culture in the community.

2.2 Responden

The population in this study was taxpayers registered at Samsat Manyar Surabaya. The sample consisted of 400 taxpayers who used the Samsat Drive-Thru service, selected using simple random sampling to ensure fair and unbiased representation.

2.3 Research Location and Time

This study was conducted at the Joint Samsat Office in Manyar, Surabaya, as the location for the implementation of the Samsat Drive-Thru service for the collection of Motor Vehicle Tax (PKB). This location was chosen because it had already implemented this innovative service and was considered relevant for analyzing its impact on taxpayer compliance and tax revenue increases.

Quantitative data collection was conducted by collecting motor vehicle tax revenue data over two periods, namely January to December 2023 (before the implementation of the Drive-Thru service) and January to December 2024 (after the implementation of the Drive-Thru service). Meanwhile, qualitative data collection through interviews and observations was conducted from January to February 2025, after the service had been fully operational, to obtain an actual picture of taxpayers' perceptions and experiences regarding the innovative service.

2.4. Data Types

This study uses two types of data based on their sources, namely primary and secondary data. Primary data was obtained through interviews and direct observation of taxpayers and Samsat officers, which describe perceptions and experiences of the Drive-Thru service (Ghozali, 2016). Meanwhile, secondary data was obtained from the motor vehicle tax

collection reports of Samsat Manyar Surabaya, which were used to compare conditions before and after the service innovation.

Based on the time of collection, quantitative data is time series because it is analyzed in two periods (before and after the service) over a 12-month period. Qualitative data, on the other hand, is cross-sectional because it is collected at a specific time from a group of respondents

3. Result and Discuss

3.1 Result

In this study, data was collected for two different time periods, namely before and after the implementation of the Samsat Drive-Thru service. Each period covers a span of 12 consecutive months, allowing for an objective comparative analysis of the impact of this innovation. The pre-implementation period reflects the service conditions and taxpayer compliance under the conventional system, while the post-implementation period illustrates the public's response to the updated service system. With this time division, researchers can observe changes more clearly and identify relevant trends in both tax revenue and taxpayer compliance levels. The following table presents the results of the data simulation, showing the differences between the two periods.

Period	Average Tax Revenue (million IDR)	SD Revenue	Average Compliance (%)	SD Compliance
Before	964.80	37.21	75.42	2.69
After	1066.05	57.96	87.33	1.82

Based on research data, the implementation of the Samsat Drive-Thru service at Samsat Manyar Surabaya has shown a positive impact on increasing motor vehicle tax revenue and taxpayer compliance. The average tax revenue before the implementation of the service was recorded at Rp964.8 million with a standard deviation of Rp37.21 million. After the Drive-Thru service was implemented, this figure increased significantly to Rp1,066.05 million with a standard deviation of Rp57.96 million. This increase indicates that the service innovation has successfully encouraged more taxpayers to pay their taxes on time, thanks to a simpler and more efficient process.

Additionally, taxpayer compliance also saw a notable improvement. Before the Drive-Thru service, the average compliance rate was 75.42% with a deviation of 2.69%. After the service was implemented, the compliance rate rose to 87.33% with a smaller deviation of 1.82%, indicating stability and consistency in the public's response to the service innovation. This improvement reflects that the convenience and efficiency of the Drive-Thru service not only expedite the tax payment process but also strengthen public trust and willingness to fulfill their obligations as taxpayers. Therefore, it can be concluded that the Samsat Drive-Thru service is effective in enhancing public service efficiency while improving public compliance behavior in tax matters.

The results of interviews with ten taxpayers who have used the Samsat Drive-Thru service at Samsat Manyar Surabaya show mostly positive responses. Most respondents stated that this service is very helpful in saving time and energy. They no longer need to wait in long lines or set aside special time to pay taxes, as the entire process can now be completed in less than 15 minutes without having to get out of their vehicles. In addition to time efficiency, respondents also noted that the service procedures were much simpler and easier to understand. The staff were also rated as friendly, responsive, and professional, enhancing the overall comfort of the interaction. Some respondents even expressed hope that the Drive-Thru service would be expanded to include vehicle registration transfers and license plate replacements, and that it would be more widely promoted to the general public.

These qualitative findings align with quantitative results showing an average increase in tax revenue from Rp964.80 million to Rp1,066.05 million and a rise in taxpayer compliance rates from 75.42% to 87.33% after the service was implemented. The relationship between these two findings reinforces the argument that public service innovations such as the Samsat Drive-Thru not only impact administrative efficiency but also enhance public awareness and compliance in fulfilling their tax obligations.

3.2 Discuss

The discussion on the innovation of Samsat Drive-Thru services in the context of increasing tax revenue and compliance is also highly relevant when linked to public administration, particularly in the fields of public service management and public policy implementation. From a public administration perspective, public service innovations such as Samsat Drive-Thru are a tangible manifestation of the paradigm shift from traditional bureaucracy to a more adaptive, efficient, and community-oriented public service model. This aligns with the principles of New Public Management (NPM), which emphasizes the importance of efficiency, effectiveness, and public satisfaction as benchmarks for the success of government administration. Through the implementation of a system that cuts bureaucracy, speeds up services, and minimizes administrative burdens, the local government has demonstrated its adaptive capacity in responding to the needs of modern society, which demands fast, easy, and barrier-free services. Furthermore, this approach also reflects the application of good governance values, particularly in the aspects of responsiveness and accountability (Hermawan, 2024).

The Samsat Drive-Thru service reflects the government's response to public service issues such as long queues and complicated procedures. By introducing a more practical system, the government actively listens to and responds to the aspirations of the community. On the other hand, increased tax compliance is an indicator of growing public trust in governance, which is part of public accountability (Lubis, 2022).

From a public policy implementation perspective, this innovation is part of the policy delivery strategy carried out by state officials at the regional level. The successful implementation of the Drive-Thru Samsat shows that policies based on an understanding of social dynamics and community needs are more easily accepted and implemented effectively. This is in line with Grindle's theory, which states that the success of policy implementation is influenced by the involvement of implementing actors, social conditions, and the level of public support for the policy. Additionally, the approach to public administration emphasizes the importance of evaluating and monitoring public services to ensure service quality is maintained. In the case of the Samsat Drive-Thru, the increase in tax revenue and compliance

is not only an indicator of output success but also reflects the achievement of the local government's strategic goal of increasing Local Original Revenue (LOR) sustainably (Hasan & Rifani, 2022).

Thus, the implementation of the Samsat Drive-Thru is not only relevant in the technical context of tax services but also serves as a strong case study in the application of the theories and principles of public administration. This innovation demonstrates how state bureaucracy can transform into a more adaptive, service-oriented entity capable of building mutually beneficial relationships with the public through quality and equitable public services.

4. Conclusion

Based on research findings and data simulations, it can be concluded that the implementation of the Samsat Drive-Thru service at the Samsat Manyar Surabaya Joint Office has had a significant positive impact on improving taxpayer compliance and motor vehicle tax revenue. Average tax revenue increased from Rp964.80 million to Rp1,066.05 million, while compliance rates rose from 75.42% to 87.33%. Interview results indicated that the public felt more comfortable, faster, and better assisted by the simplified procedures. This innovation aligns with the principles of public administration, particularly the New Public Management and good governance approaches, which emphasize efficient, responsive, and citizen-centered public services. To optimize this success, it is recommended that the scope of Samsat Drive-Thru services be expanded to include other services such as vehicle registration transfers and license plate replacements. Public awareness campaigns should also be intensified to ensure that this service is widely known and utilized. Additionally, strengthening technological infrastructure, as well as regular monitoring and evaluation, are essential to maintain service quality and ensure that this innovation remains sustainable, efficient, and provides maximum benefits in enhancing public trust and participation in tax obligations.

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