

BEST PRACTICE: DIGITALIZATION, PUBLIC SERVICE AND COMMUNITY SATISFACTION AT SAMSAT BANTEN

¹Mohammad Hasbyel Fahmi, ²Rizky Ilhami

^{1,2}Program Studi Administrasi Publik, Fakultas Ilmu Sosial dan Ilmu Politik, Universitas Pasundan

ARTICLE INFO

Keywords:
 Digitalization,
 E-SAMSAT,
 Public Service,
 Cohort Generation,
 Regional Revenue

E-mail:
hasbyelfahmi2001@gmail.com
rizky.ilhami@unpas.ac.id

ABSTRACT

Digitalization has become an integral part of the public service system, particularly in the realm of motor vehicle tax services. This process necessitates a comprehensive understanding of taxpayers' attitudes and responses towards utilizing the digital tax payment system. The objective of this research is to analyze the best practices in the integrated public service of Samsat in Banten. The research methodology employed is qualitative, utilizing a purposive sample comprising individuals from the community who have utilized the public service both online and offline. Data collection techniques include interviews, observational studies, and documentation, with the researcher serving as the primary instrument for data gathering. The data analysis involves interactive interpretation. The research findings indicate that the successful implementation of a digital service system necessitates continuous support, including a thorough comprehension of the public's attitudes and behaviors in their interaction with digital services. Digitalization significantly enhances the quality of Samsat's public services in Banten. Conversely, the system must be reinforced by a socialized policy framework that motivates taxpayers. A deeper understanding of digital governance systems in tax payments would be more effective with the support of an understanding of the existing technology cohort within society.

Copyright © 2023 Economic Journal. All rights reserved.
 is Licensed under a [Creative Commons Attribution-NonCommercial 4.0 International License \(CC BY-NC 4.0\)](https://creativecommons.org/licenses/by-nc/4.0/)

1. INTRODUCTION

The success of construction is determined by the resources obtained through taxes (Boadway, 2011). Taxation serves as a source of funding for the government's maintenance and implementation of its state responsibilities, addressing social problems, improving well-being and prosperity, as well as fostering social interactions between citizens and the government (Dharma & Suardana, 2014). Each region strives to generate Original Local Government Revenue (PAD) and one significant and obligatory source of PAD, as mandated by the Law, is regional tax. Local taxes make a substantial contribution to increasing the PAD of each region (Nirajenani & Merkusiwati, 2018).

Among the various types of taxes established, there are taxes that significantly contribute to regional income, such as motor vehicle taxes. Data reveals that motor vehicle taxes serve as the primary source of local income, as observed in Banten Province. However, despite taxes being a compulsory responsibility for citizens, tax-related issues persist without respite (Mandagi et al., 2014). Wijaya, (2023) asserts that there is still a considerable deduction of 35% in motor vehicle taxes. The Bapenda Government of Banten Province is striving to enhance the actualization of Motor Vehicle Tax (PKB) revenue according to their plans. Each year, GDP revenue targets are established based on the accomplishments of the previous year and the new potentials for the upcoming year. Since 2017, GDP revenue targets have been on the rise, except for 2021 due to the pandemic. While the performance achievements surpass 100%, they still exceed the target by approximately 7 to 9%, indicating suboptimal target setting. While this is somewhat gratifying, it also suggests imprecise target planning (Wijaya, 2023).

Table 1. Target and realization of motor vehicle tax

Year	TARGET P - APBD	REALIZATION
2017	2.051.000.000	2.115.880.876
2018	2.213.033.440	2.375.364.321
2019	2.677.747.900	2.855.720.475
2020	2.493.191.000	2.726.590.125

Best Practice: Digitalization, Public Service and Community Satisfaction at SAMSAT Banten. Mohammad Hasbyel Fahmi, et al

The Banten Government has made efforts to harness various potential tax and revenue sources while simultaneously enhancing the quality of public services. In the tax sector, the Banten Province Government aims to foster sustainable performance in public services through the digitalization of public service systems, particularly in Samsat Banten. Rangkuti & Kurniawan, (2022) emphasize the government's responsibility to its stakeholders in delivering effective, efficient, and accountable public services.

The government has implemented policies aimed at facilitating and easing tax obligations. These measures include the enhancement of motor vehicle tax payment services through online systems, the expansion of the Single Roof Administration System (SAMSAT) offices, and the establishment of new SAMSAT offices. Currently, the Government of Banten Province operates 12 primary SAMSAT offices and 45 SAMSAT outlets, covering the jurisdiction of the Banten Regional Police and the Jakarta Metropolitan Police. The jurisdiction of the Jakarta Metropolitan Police encompasses the City of Tangerang, the Southern City, and ten districts, while the six other districts/cities, namely Pandeglang, Lebak, Serang, Cilegon City, Serang City, and 19 towns in Tangerang District, fall under the jurisdiction of the Banten Regional Police.

Digitalization is one of the key efforts being undertaken. Valenita et al., (2022) assert that the utilization of information and communication technologies has become an indispensable necessity in today's world. The rapid progress of information technology has made the world feel more interconnected, as access to information can be readily obtained through technological advancements.

Digitalization, particularly in tax service offices, plays a crucial role in enhancing the efficiency of the public service system in Samsat offices. The advancements in information technology, along with the integration of social and economic factors supported by big data-based technologies, have become key considerations in policy development for public services. The objective of designing technology-based service policies is to ensure equitable and equal access to services for all members of society. The ultimate aim of policy implementation is to address common issues and promote the collective interests within a democratic governance system. The application of information technology in the realm of public administration is a necessity in response to the demands of the digital era.

Nevertheless, the process of digitalization is not without challenges when it comes to adhering to the provisions of Law No. 25 of 2009 on Public Services, ensuring integrity enforcement, and demonstrating a commitment to delivering high-quality services. El-Haddadeh et al., (2019) elucidate that the implementation of e-government in developing countries is a considerably intricate task. However, Banten's government has made significant progress in the public service system, reaching the "green zone." Banten has successfully implemented a policy system that integrates technology into its public services. The utilization of digital technology is evident in the integrated service system of SAMSAT Banten. One notable innovation in the tax system is the revised policy on motor vehicle tax payment in SAMSAT, which falls under the purview of the Provincial Revenue Agency of Banten Province.

The innovation in SAMSAT services involves the integration of physical and digital devices to harmonize and streamline the needs of both service providers and users. This integration results in the creation of smart products that aim to achieve specific goals. Marlina et al., (2020) propose a comprehensive service system that combines physical and digital components, generating services that offer added value and ultimately contribute to public satisfaction. The concept of e-governance serves as a framework for developing the tax system and building an e-tax system, emphasizing the utilization of digital technologies in improving tax-related processes and services.

Samsat offices are dedicated to maximizing the efficiency of their integrated services through the utilization of an application called e-Samsat. This application incorporates various policies, such as Sambara Mobile, which serves as an innovative solution for motor vehicle tax (PKB) payment services. Additionally, it enables STNK verification with payment options available through the entire office network, electronic bank networks like bjb, e-commerce applications (online shops), and modern channels in collaboration with various banks and retailers. The e-Samsat application functions as an online platform for managing licensing recommendations in tax payment services while providing essential information to the public. Henman, (2020) emphasizes that digital technology has revolutionized the landscape of delivering public services, offering enhanced accessibility and convenience. The implementation of e-tax policies is a strategic process aimed at promoting tax optimization and fostering public awareness of the importance of taxation.

The shift from a manual taxation system to a digitalized process has contributed to the growth of local income and enhanced community service satisfaction. However, e-governance also presents certain

Best Practice: Digitalization, Public Service and Community Satisfaction at SAMSAT Banten. Mohammad Hasbyel Fahmi, et al

negative impacts, as it may lead to a more mechanistic relationship between citizens and the government. Sabani, (2020) emphasizes the challenges associated with the adoption of e-government in Indonesia and other developing countries, including technological, organizational, citizen-related, and environmental factors. Therefore, it is essential to evaluate the optimization of the service system in Samsat offices from multiple perspectives, considering both the satisfaction levels of individuals and the overall process, including the way individuals respond to the changes.

To comprehend public behavior towards SAMSAT applications, a public administration approach that incorporates insights from psychology and behavioral science is necessary. Behavioral Public Administration (BPA) serves as an interdisciplinary framework that combines public administration with the fields of psychology and behavioral science (Grimmelikhuijsen et al., 2017). Robert (2019) highlights the importance of individual-level analysis in gaining a deeper understanding of public administration in relation to e-Samsat. Conducting micro-level analysis helps bridge the gap in understanding public administration (Moynihan, 2018). For practitioners like Kasdan, (2019), an individual-level explanation is valuable for implementing alternative approaches to policy design and implementation. Apriliyanti et al., (2021) argue that research in the implementation of e-governance in developing countries, including ASEAN countries, has not adequately focused on tax users. Therefore, the research aims to analyze the best practices in the integrated public services provided by Samsat in Banten.

2. LITERATURE REVIEW

Internet of Things

The Internet of Things (IoT) refers to the interconnectedness of electronic devices, household appliances, vehicles, and various objects through network connections to the Internet. These connected devices can interact with each other, exchange data, and automatically share information. With Internet connectivity, users can easily and efficiently control and monitor devices remotely. The implementation of IoT technology spans various areas such as smart homes, smart cities, and smart transportation. It is considered the next generation of intelligent systems, and there are ongoing discussions about the challenges, future trends, and prospects of IoT in the context of the emerging 5G-IoT scenario. The potential of IoT is significant, as it has the ability to enhance efficiency, productivity, and the overall quality of human life.

In public administration, e-government is implemented through three trends, as outlined by Indrajit et al., (2005). The first trend is the freedom to access various information and public services continuously, allowing individuals to access services through both traditional/conventional channels and modern digital channels. This approach is conducive to the evolving environment in which the government operates. Harfouche & Robbin, (2015) propose an e-government model based on normative concepts of government, civil society, the corporate sector, citizenship, and their relationships. The integration of technology in this model is evident through e-governance. Ullah et al., (2021) suggest that e-governance, as a unified framework of information technology, has the potential to enhance government capabilities in meeting the needs of local communities.

E-Governance in Public Services

The concept of use of systems or applications by the taxpayer society can be traced from the perspective of the unified theory of acceptance and use of technology (UTAUT) (Venkatesh et al., 2012). The UTAUT model is directly influenced by the four main structures: performance expectations, business expectation, social factors and facilitating conditions.

Public service is a crucial endeavor aimed at addressing the needs of society through effective communication and provision of necessary resources (Sulistiyani et al., 2016). With the evolving landscape of technology and information, the concept of public service has also adapted, giving rise to the innovation of e-governance, commonly known as e-government. The term "e-government" originates from the English language, referring to the utilization of information technology by the government to disseminate information, deliver services to citizens, manage business affairs, and address other government-related matters (Novita et al., 2021).

The government has embraced e-governance in various public services, including the motor vehicle tax service system. Examples of electronically-based integrated service systems (e-services) include E-Samsat, Mobile Samsat Bus, and Samsat Drive-Thru (Novita et al., 2021). By implementing an integrated service system, the government can enhance the effectiveness of its role in delivering public services. Integrated service systems play a pivotal role in optimizing the government's ability to provide efficient and effective public services.

Best Practice: Digitalization, Public Service and Community Satisfaction at SAMSAT Banten. Mohammad Hasbyel Fahmi, et. al

The adoption of the e-governance system is an effective measure to promote transparency in government. By integrating information and communication technologies (ICT) with governance processes, e-governance facilitates access to information and encourages public participation (Sabani, 2020). The adoption of the e-governance system enables people to access transparent and reliable information from the government more easily. This, in turn, enhances public trust in the government and strengthens public engagement in the formulation of public policies.

Alomari et al., (2014) put forth the adoption of technology in e-governance systems as a transformative approach for government. However, they also identified several challenges in this adoption process, including the scarcity of trained personnel and insufficient support from government leaders. To address these challenges, it is important to enhance the awareness and skills of government personnel regarding the utilization of technology in e-governance. Additionally, support from government leaders is crucial for the effective implementation of these technologies. By fostering a conducive environment and providing resources, government leaders can play a pivotal role in driving the successful integration of technology in e-governance systems.

Public satisfaction

In the realm of public service, the measurement of public satisfaction has been attributed to the public service organizers, as mandated by Law No. 25/2009 on Public Service. According to this law, the organizers are obliged to include society as part of their efforts to establish a fair, transparent, and accountable system (Law No. 25/2009 on Public Service).

Permenpan-RB No. 14/2017 provides guidelines for conducting surveys on public satisfaction with the working units of public service organizers. The survey includes various indicators to assess public satisfaction, including requirements, systems, mechanisms, and procedures; time of completion; prices and fees; product specifications; competence; behavior; complaints, recommendations, and admissions; as well as facilities and infrastructure (Permenpan-RB No. 14/2017 on the Guidelines for the Survey of Public Satisfaction of Working Units of Public Service Organizers).

3. METHOD

The research method employed in this study is qualitative, using a purposive sample of community members who have utilized both online and offline public services. The research was conducted in December, with the participation of researchers and data collectors who served as research assistants. The researchers visited various Samsat offices in the Banten province, including Serang District, Pandeglang District, Cilegon City, and the City of Serang. The research primarily focused on the payment of motor vehicle taxes, specifically observing the payment process at tax counters or waiting rooms. Prior to the research, the researchers conducted preliminary visits to several motor vehicle tax payment centers in the Banten region to gain insight into the online and offline payment systems. This preparatory process helped in familiarizing themselves with the subject matter.

The interviews were conducted against the officers in the Office with SAMSAT who were selected based on purposive techniques and snowballs. The collection of data is supported by documentation studies as well as observations related to maintenance and tax service of motor vehicles in several districts in Banten such as Samsat Pandeglang, Samsat Serang. Data analysis using interactive interpretation.

4. RESULT AND DISCUSSION

Various policies related to motor vehicle taxes have been implemented in the province of Banten. These policies include Governor Banten's Decree No. 12 of 2020, which focuses on the abolition of administrative sanctions or fines for annual motor vehicle taxes, customs duties on motor vehicles entering the area from outside, mutations within the area, and the progressive elimination of taxes. These policies are aligned with the existing local regulations in the province of Banten. The main objective of these policies is to incentivize the public as taxpayers and enhance revenue collection from the local tax sector, particularly from motor vehicle taxes.

In addition, the Banten Government expands access to motor vehicle tax payments with the development of service innovation using Electronic Single Roof Administration System (E-SAMSAT). Although the realization of the potential Motor Vehicle Tax (PKB) exceeds 100% each year and manages to strengthen the revenue reception structure of the province of Banten, but the level of motor vehicle tax (TKB) remains high.

According to Bapenda data as quoted by Wijaya, (2023) that in the province of Banten there is a potential of 5.102.215 motor vehicles with a total nominal reach Rp. 3 509 887 185 200. Unfortunately,

Best Practice: Digitalization, Public Service and Community Satisfaction at SAMSAT Banten. Mohammad Hasbyel Fahmi, et al

about 2.24 million vehicles, or about 38.58% of the total two- and four-wheeled vehicles, have not paid their taxes by the end of December 2020. The Banten province government takes action by launching the program of motor vehicle tax (PKB), motor vehicle name refund duty (BBNKB), engine vehicle name tax refund exemption (B BNKB) II, and progressive motor vehicles tax exemption until 23 December 2020 to encourage vehicle owners to complete the delay and realize the potential and existing tax bills.

Here are the potential data and length of Motor Vehicle Tax (PKB) based on the UPTD PPD Bapenda region in 2021.

Table of 2. Motor Vehicle Tax (PKB) in accordance with the legal territory in 2021

UPTD	THE NAME OF THE UPTD REGION. PPD BAPENDA	POTENTIAL		ARREARS		(%)
		UNIT	(Rp)	UNIT	(Rp)	
1	KELAPA DUA	635.901	490.541.719.800	251.165	94.079.596.500	39,50
2	SERPONG	277.064	373.797.557.100	85.408	51.776.285.200	30,83
3	CIPUTAT	651.405	555.632.850.400	224.826	101.611.089.650	34,51
4	CIKOKOL	694.188	523.202.692.400	239.053	94.948.949.600	34,44
5	CILEDUG	537.570	393.328.559.900	183.331	70.479.008.700	34,10
	POLDA METRO JAYA	2.796.128	2.336.503.379.600	983.783	412.894.929.650	35,18
6	KOTA SERANG	247.037	160.732.835.350	101.489	39.295.497.550	41,08
7	CIKANDE	455.141	207.346.659.700	211.520	62.276.881.200	46,47
8	CILEGON	225.465	155.341.461.900	79.924	31.886.971.000	35,45
9	RANGKASBITUNG	207.651	82.581.430.150	93.000	26.873.705.600	44,79
10	PANDEGLANG	231.721	100.783.491.250	115.104	35.023.307.450	49,67
11	MALINGPING	75.206	30.057.958.650	39.399	11.154.996.300	52,39
12	BALARAJA	863.866	436.539.968.600	344.227	106.897.347.900	39,85
	POLDA BANTEN	2.306.087	1.173.383.805.600	984.663	313.408.707.000	42,70
	TOTAL	5.102.215	3.509.887.185.200	1.968.446	726.303.636.650	38,58

Source: Wijaya, (2023)

According to the data from the Regional Revenue Agency's Regional Revenue Service Unit (UPTD PPD Bapenda), there has been a noticeable decline in the collection of motor vehicle taxes (PKB) throughout the year 2021. Specifically, the legal district under Polda Metro Jaya recorded a mortgage rate of 35.18%, while the district under Polda Banten recorded a higher mortgage rate of 42.70%. Overall, the total mortgage rate across both districts reached 35.58%. This data indicates a significant downturn in the collection of motor vehicle taxes within the specified regions during the mentioned period.

The high length of motor vehicles by type of vehicle from 2 January 2017 to 31 December 2020 is influenced by various factors. The attitude of society itself has caused it not to succeed in reducing the tax levy. The taxpayer society has a variety of views on motor vehicle tax. Most people consider it a duty.

However, not a few say that paying taxes depends on the economic capabilities at present is a rather difficult time due to the covid 19 pandemic. People have difficulty paying taxes due to newly started business activities, especially tourism that has experienced a sharp decline.

Some of the problems of taxable attitude that often occur include non-compliance with their tax obligations, whether intentional or unintentional. There are several factors that affect the emergence of the problem of taxable attitudes that fail to comply with tax obligations, whether intentional or unintentional. Some of these factors include: 1) awareness and understanding of low tax liabilities. Some taxpayers are unaware or under-understood of the importance of tax obligations and their impact on state receipts. Attitude toward taxes is also associated with a lack of understanding about taxes. Some taxpayers may not understand the applicable tax rules and regulations.

Some taxpayers may have economic difficulties or feel the tax burden is too heavy, so they fail to meet their tax obligations. Some taxpayers face financial constraints that make it difficult for them to pay taxes properly after the Covid 19 pandemic. This can happen to individuals or companies who have financial problems.

Disbelief in the government can contribute to taxpayers' non-compliance with their tax obligations. Some individuals or companies may lack trust in the government's ability to utilize their tax contributions effectively, leading them to question the necessity of meeting their tax obligations. Dissatisfaction with the

government often results in a tendency to delay or avoid fulfilling tax liabilities as a form of protest or rejection. This phenomenon can occur when taxpayers perceive that the taxes they pay are not being utilized appropriately by the government.

Another factor is the lack of supervision and handling by the authorities. If a taxpayer feels that there are no serious consequences if they fail to comply with their tax obligations, then they may be prone to non-compliance with the tax obligation.

Therefore, efforts should be made to increase the awareness and understanding of taxpayers about the importance of fulfilling tax obligations, as well as firm and effective law enforcement for those who fail to comply with tax liabilities (Sulistiyani et al., 2016). The government is striving to optimize services and build an easy, cheap, and efficient motor vehicle tax payment system for both vehicle taxpayers and in tax management to be more reliable. The government is seeking to develop a service system by integrating information technology into the motor vehicle tax service system (Novita et al., 2021).

Local governments hope that the integration of technology into the vehicle tax payment services system, driven by performance expectations, will improve their overall performance and help them achieve their desired goals (Venkatesh et al., 2012). In terms of performance expectancy, governments expect that the use of technology will be easy to learn and use, and they also consider the level of users' confidence in their ability to use the technology effectively. Additionally, governments make efforts to ensure that the public has sufficient access to the necessary resources, such as internet connections, adequate hardware, and technical support, to utilize the technology effectively (Venkatesh et al., 2012).

Several online service systems developed by the Government of Banten through the SAMSAT office among others Development of service innovation using Electronic Single Roof Administration System (E-SAMSAT).

In the context of taxpayers' utilization of systems or applications, these factors can influence individuals' decisions regarding the adoption or rejection of such technologies. For instance, if individuals perceive that utilizing applications would facilitate their tax payment process and enhance their performance in fulfilling tax obligations, they are more inclined to accept and utilize these applications. Likewise, if individuals find the applications user-friendly and equipped with sufficient technical support, they are more likely to embrace the technology.

Referring to the Unified Theory of Acceptance and Use of Technology (UTAUT) can offer a deeper comprehension of the factors influencing the adoption of technology in the utilization of systems or applications by taxpayers. By understanding these theories, governments can better design and implement systems or applications that effectively and efficiently meet the needs of the taxpayer society. This understanding can contribute to improved decision-making and the development of user-centric technology solutions in the public sector.

The search results indicate that there is still a low motivation among the public to pay motor vehicle taxes through the Internet. This sentiment is expressed by individuals who have previously made online payments. The limited enthusiasm for online tax payments is attributed to the experiences of tax officials at the Compass Office. Digitalization has the potential to enhance the efficiency and effectiveness of public services, thereby increasing public satisfaction. In this context, digitalization refers to the utilization of information and communication technologies (ICT) to facilitate and enhance the accessibility, quality, and efficiency of public services.

However, there are several obstacles that hinder people from paying taxes through the Internet, including low ICT literacy and the requirement to physically verify their identity at the SAMSAT office using their original KTP (national identification card). Despite the availability of online portals for motor vehicle tax payments, it has not become a widespread practice, particularly among individuals from the Generation X or baby boomer demographic who may be less familiar with technology advancements. According to an official, the community can potentially save time and energy by avoiding the need to visit the public service office in person. Moreover, digitalization can enable the implementation of tracking systems to monitor application status and document submissions. However, the adoption of online tax payment facilities is hindered by the lack of familiarity and habituation among taxpayers.

When implementing the digitalization of public services, it is crucial to prioritize usability and accessibility, ensuring that the technologies employed are user-friendly and accessible to individuals from all segments of society, including those with disabilities and limited technological skills. Additionally, robust security systems must be in place to safeguard public information and prevent data misuse. Proper and effective digitalization of public services can enhance public satisfaction, as it enables the government to deliver efficient, effective, and user-friendly services that meet the needs of the public in a convenient

and timely manner. This fosters a perception of the government as a provider of accessible and responsive services.

Taxpayers require information on motor vehicle tax obligations, which can be acquired through direct socialization efforts and online media. Tax officials have a responsibility to engage in socialization and educate the public about these obligations. This entails providing details regarding the payment deadline for vehicle tax, the methods of tax payment, and the repercussions of non-compliance with motor vehicle tax payment. Additionally, tax officials should furnish information regarding potential tax penalty waivers.

The elimination of tax penalties may be applicable if the taxpayer settles the motor vehicle tax within a specified period after the due date or by participating in a tax exemption program initiated by the tax authority. Through the provision of accurate and timely information on motor vehicle tax obligations and the elimination of tax penalties, tax officials can enhance public awareness regarding the significance of punctual and accurate tax payment. Consequently, this effort can contribute to an increase in tax revenue and foster public confidence in the tax authorities. Therefore, as a tax officer, it is crucial to provide accurate and timely information on motor vehicle tax obligations and the abolition of tax penalties to the public. Structured and measured educational campaigns or programs can be employed for this purpose.

The government is actively enhancing its services by implementing improvements in the quality of service provided to taxpayers and upgrading the administration system. Local governments are now focusing on creating appealing aspects to attract taxpayers. As part of this effort, ongoing renovations and updates are being carried out at the Office of Single Roof Administration System (SAMSAT) to encourage taxpayer visits.

The Single Roof Administration System (SAMSAT) aims to establish a user-friendly service system and highlight the significance of taxpayers' contributions to development. This commitment is evident through various banners and slogans displayed within the premises of the Single Roof Administration System (SAMSAT), serving as the local government's motto.

The research findings indicate that effective tax management relies on the attitude and awareness of taxpayers towards their tax obligations. The utilization of Internet-based tax service systems enables a broader reach, but it necessitates a comprehension of the nature of tax obligations. Furthermore, the dissemination of information regarding taxes and the provision of tax incentives, such as the elimination of tax penalties, enhance tax compliance.

Attitudes towards taxes play a crucial role in fostering a greater awareness of tax payment. Enhancing compliance with mandatory tax obligations cannot solely rely on socialization efforts or the imposition of legal sanctions. A comprehensive and sustainable strategy is necessary to cultivate a sense of tax moral awareness.

An essential element in fostering tax moral awareness is enhancing public trust in the government and the effective utilization of tax budgets. Governments must demonstrate a commitment to transparency, accountability, and efficiency in managing tax budgets. Furthermore, governments should actively involve the public in decision-making processes pertaining to tax budget management and provide clear and easily understandable information regarding the allocation of tax funds. Strengthening mechanisms for addressing complaints and resolving issues related to tax budget management is also crucial in instilling a sense of security and fairness among the public. By bolstering public confidence in the government, the moral awareness of taxes can flourish and expand. Individuals will be more inclined to voluntarily fulfill their tax obligations, understanding that the taxes they pay contribute to the collective welfare.

Moreover, the enhancement of the tax service system plays a significant role in raising public awareness about taxes. The implementation of e-government, which utilizes information and communication technologies, enables the government to deliver efficient services to the public. E-government serves to reinforce the government's role and functions while fostering a stronger connection between the government and society. In the context of the tax service system, the adoption of e-government can effectively promote public awareness of the moral responsibility to fulfill tax obligations as responsible citizens.

Managing a digital motor vehicle tax system poses its challenges. Sabani, (2020) and El-Haddadeh et al., (2019) highlight the complexity of implementing e-government in developing countries. Thus, the successful implementation of e-government in such contexts necessitates meticulous planning, strategic considerations, and strong support from both governments and the public. Additionally, the limitations of the existing information technology infrastructure can impede or slow down the implementation of e-government. Furthermore, disparities in tax literacy among different cohorts can impact the adoption and utilization of information technology within the tax service system. Concerns regarding data security and

Best Practice: Digitalization, Public Service and Community Satisfaction at SAMSAT Banten. Mohammad Hasbyel Fahmi, et.al

privacy pose additional barriers, as they undermine public trust and hinder the widespread adoption of e-government technologies.

The conceptual framework of e-governance in the tax system aims to establish an e-tax system that provides enhanced value through smart products, ultimately contributing to public satisfaction (Henman, 2020; Marlina et al., 2020). Therefore, when integrating e-governance into the tax service system, it is crucial to consider the diverse cohorts of taxpayers. An understanding of individual-level perspectives plays a vital role in comprehending the implementation of digitalization policies as exemplar practices in public administration systems (Moynihan, 2018). Kasdan, (2019) suggests that explanations at the individual level can be valuable for practitioners in adopting alternative approaches to policy design and implementation. Consistent with the viewpoints of Harfouche & Robbin, (2015) and Ullah et al., (2021), information technology offers the potential for governments to better meet the needs of society. Transparency is emphasized as an essential element (Sabani, 2020) for transforming the perception of government (Alomari et al., 2014).

The successful implementation of the e-Samsat policy, which integrates technology and public service administration, hinges upon the acceptance of technology by both the state apparatus and society. In order to encourage technology adoption, policy implementation necessitates several factors. First, effective communication is essential, encompassing transmission, consistency, and clarity of information. Second, adequate resources must be allocated to support policy implementation. Third, policy-makers should demonstrate a willingness to embrace and promote technology adoption. Finally, a bureaucratic structure that facilitates the integration of e-governance is crucial. In the context of e-Samsat and e-governance, the acceptance of technology by both society and the apparatus is a critical factor for the successful integration of technology into the public service system, particularly in taxation.

To comprehensively understand the behavior of a diverse society, a comprehensive approach is required. This approach aims to elucidate the key dimensions of behavior that ultimately determine the level of compliance in tax payment. One such approach is the combination of the Theory of Acceptance Model (TAM) and the Theory of Reasoned Behavior/TPB (Theory of Planned Behavior). This combined model helps in understanding the use, acceptance, and attitudes of the public as taxpayers towards the e-Samsat system. By integrating the predictors from TPB with the perception of usefulness from TAM, a hybrid model of technology acceptance can be formed, as described by Sabani, (2020), Alomari et al., (2014), or Venkatesh et al., (2012) from the perspective of the Unified Theory of Acceptance and Use of Technology (UTAUT). It is important to note that understanding the cohort of taxpayers is a crucial factor that should not be overlooked in the digitalization system.

In the context of implementing public administration systems, these differences can affect how e-governance applications are adopted and used by society. Governments should consider these differences in designing and promoting e-government applications, as well as providing the necessary education and support to the public so that they can use the application effectively and safely. Different generations may have different interactions with technology, including e-governance. Here are some possible differences: Younger generations, such as Millennials and Generation Z, are usually more familiar with technology. They tend to be faster in learning and mastering new technologies, including e-governance applications. While older generations, such as the baby boomers and Generation X, may need more time and help to understand technology.

Best practices in the digitalization of motor vehicle tax payment systems should consider the technology cohort of users. Grouping generations is crucial for understanding the adoption of technology. The technology cohort represents a social construct wherein individuals of the same age group and shared historical experiences can serve as a basis for making assumptions about how a particular generation interacts with information technology in the tax service system.

Considering the consumer technology cohort is essential when designing a digitalized motor vehicle tax payment system. A user technology cohort refers to a distinct group or segment of users with varying characteristics and requirements in utilizing digital technology. Furthermore, the acceptance of technology within the public service system relies on several variables, including: 1) Perceptions of the technology, encompassing the perceived benefits it offers. 2) Alignment of the technology with users' values and needs. 3) The level of ease or difficulty in using the technology. 4) Observations regarding the risks associated with the technology and its potential for development.

State power over taxes can be considered a positive force as long as it operates within a framework of rules and does not compromise transparency and democratic allocation of tax resources. In modern democracies, an effective tax payment system is crucial to promote compliance. This system relies on robust internal mechanisms that utilize technology to ensure constant surveillance of taxpayers. With the

Best Practice: Digitalization, Public Service and Community Satisfaction at SAMSAT Banten. Mohammad Hasbyel Fahmi, et.al

advent of advanced technologies, the state apparatus can monitor tax compliance more efficiently, utilizing e-governance systems as control mechanisms. Through continuous observation and oversight facilitated by technology, taxpayers are encouraged to be aware of their obligations and comply with tax regulations. This integration of technology in tax administration helps foster a culture of compliance and accountability.

5. CONCLUSION

To prevent a decline in the number of taxpayers, it is important to engage in effective socialization efforts and utilize digital systems, including collective payment methods. However, it is crucial that policies in the online tax payment system consider age equality and take into account the diverse historical experiences that shape each generation's interaction with the digital e-governance system. The implementation of best practices in the digitalization of tax services cannot overlook the public's attitude towards taxes and their acceptance of digital technology, particularly when it comes to the motor vehicle tax payment system based on cohort technology. Recognizing the differences in acceptance and usage of digital technologies among different generational groups is essential for formulating effective best practices in the integrated tax service system.

To further explore policy perspectives on online tax payment systems, it is essential to consider age equality and shared historical experiences among respondents. These factors can serve as a basis for developing assumptions about how different generations interact with the digital e-governance system. In conducting research, data collection should focus on respondent characteristics such as age, educational background, and technology usage experience. By analyzing the collected data, researchers can identify patterns or correlations between these factors and respondents' views on online tax payment systems. Additionally, comparing the views of respondents from various generations can help identify differences or similarities in their perspectives on online tax payment systems. This comparative analysis can provide valuable insights into more effective ways of conveying information and promoting awareness of online tax payment systems across different generations. By considering these factors, research on policy perspectives in online tax payment systems can yield more relevant and applicable findings, ultimately enhancing public engagement in online tax payments.

REFERENCE

- [1] Alomari, M. K., Sandhu, K., & Woods, P. (2014). Exploring citizen perceptions of barriers to e-government adoption in a developing country. *Transforming Government: People, Process and Policy*, 8(1), 131–150. <https://doi.org/10.1108/TG-05-2013-0013>
- [2] Apriliyanti, I. D., Kusumasari, B., Pramusinto, A., & Setianto, W. A. (2021). Digital divide in ASEAN member states: analyzing the critical factors for successful e-government programs. *Online Information Review*, 45(2), 440–460. <https://doi.org/10.1108/OIR-05-2020-0158>
- [3] Boadway, R. (2011). Tax-Transfer Policy for 21st Century Canada. In *Authors Workshop for the Ian Stewart Festschrift* ... Citeseer. <https://citeseerx.ist.psu.edu/viewdoc/download?doi=10.1.1.1065.4564&rep=rep1&type=pdf>
- [4] Dharma, G. P. E., & Suardana, K. A. (2014). Pengaruh kesadaran wajib pajak, sosialisasi perpajakan, kualitas pelayanan pada kepatuhan wajib pajak. *E-Jurnal Akuntansi Universitas Udayana*, 6(1), 340–353.
- [5] El-Haddadeh, R., Weerakkody, V., Osmani, M., Thakker, D., & Kapoor, K. K. (2019). Examining citizens' perceived value of internet of things technologies in facilitating public sector services engagement. *Government Information Quarterly*, 36(2), 310–320. <https://doi.org/10.1016/j.giq.2018.09.009>
- [6] Grimmelhuijsen, S., Jilke, S., Olsen, A. L., & Tummers, L. (2017). Behavioral Public Administration: Combining Insights from Public Administration and Psychology. *Public Administration Review*, 77(1), 45–56. <https://doi.org/10.1111/puar.12609>
- [7] Harfouche, A., & Robbin, A. (2015). E-government implementation in developing countries a neoinstitutional approach to explain failure. *Lecture Notes in Information Systems and Organisation*, 5, 315–327. https://doi.org/10.1007/978-3-319-09450-2_26
- [8] Henman, P. (2020). Improving public services using artificial intelligence: possibilities, pitfalls, governance. *Asia Pacific Journal of Public Administration*, 42(4), 209–221. <https://doi.org/10.1080/23276665.2020.1816188>
- [9] Indrajit, R. E., Zainudin, A., & Rudianto, D. (2005). *Electronic government in action*. Yogyakarta: Andi Yogyakarta.
- [10] Kasdan, D. O. (2019). Nudging the neoliberal agenda: administrative opportunities in the deregulated state. *Public Administration Review*, 79(3), 439–442.

Best Practice: Digitalization, Public Service and Community Satisfaction at SAMSAT Banten. Mohammad Hasbyel Fahmi, et al

- [11] Mandagi, C., Sabijono, H., & Tirayoh, V. (2014). Pengaruh Pemeriksaan Pajak Terhadap Tingkat Kepatuhan Wajib Pajak Badan Dalam Memenuhi Kewajiban Perpajakannya Pada KPP Pratama Manado. *Jurnal EMBA: Jurnal Riset Ekonomi, Manajemen, Bisnis Dan Akuntansi*, 2(3).
- [12] Marlina, L., Prihatin, E., & Gaffar, M. F. (2020). Teknologi Smart Service Office (SSO) dalam Meningkatkan Kualitas Layanan Publik pada Kantor Pertanahan Kota Bandung. *Jurnal Aplikasi Dan Teori Ilmu Komputer*, 3(2).
- [13] Moynihan, D. P. (2018). A great schism approaching? Towards a micro and macro public administration. *Towards a Micro and Macro Public Administration (November 1, 2018)*.
- [14] Nirajenani, C. I. P., & Merkusiwati, N. K. L. A. (2018). Faktor-faktor yang Mempengaruhi Kepatuhan Wajib Pajak dalam Membayar Pajak Kendaraan Bermotor. *E-Jurnal Akuntansi; Vol 24 No 1 (2018)DO - 10.24843/EJA.2018.V24.I01.P13*. <https://ojs.unud.ac.id/index.php/akuntansi/article/view/38684>
- [15] Novita, F., Bedasari, H., Sambuardi, R., Azmi, A., & Kurniawati, K. (2021). The Challenges of Information Systems-Based Public Service Management in the New Normal Era. *International Journal of Multicultural and Multireligious Understanding*, 8(12), 418. <https://doi.org/10.18415/ijmmu.v8i12.3121>
- [16] Rangkuti, S. A., & Kurniawan, I. (2022). Peningkatan Kualitas Pelayanan Publik pada Dinas Kependudukan dan Catatan Sipil Kota Bandung Berdasarkan Survei Kepuasan Masyarakat. *Jurnal Wacana Kinerja: Kajian Praktis-Akademis Kinerja Dan Administrasi Pelayanan Publik*, 25(2), 201. <https://doi.org/10.31845/jwk.v25i2.763>
- [17] Sabani, A. (2020). Investigating the influence of transparency on the adoption of e-Government in Indonesia. *Journal of Science and Technology Policy Management*, 12(2), 236–255. <https://doi.org/10.1108/JSTPM-03-2020-0046>
- [18] Sulistiyani, S., Hasiholan, L. B., & Warso, M. M. (2016). Analisis Pengaruh Indeks Kepuasan Masyarakat Terhadap Pelayanan Publik di Kelurahan Pudukpayung Kecamatan Banyumanik Kota Semarang. *Journal of Management*, 2(2).
- [19] Ullah, A., Pinglu, C., Ullah, S., Abbas, H. S. M., & Khan, S. (2021). The Role of E-Governance in Combating COVID-19 and Promoting Sustainable Development: A Comparative Study of China and Pakistan. In *Chinese Political Science Review* (Vol. 6, Issue 1). Springer Singapore. <https://doi.org/10.1007/s41111-020-00167-w>
- [20] Valenita, S., Ramdani, E. M., Dawud, J., & Nurliawati, N. (2022). Layanan Kesehatan Digital Pascapandemi melalui Pusat Koordinasi dan Informasi Covid-19 Jawa Barat (Pikobar). *Jurnal Wacana Kinerja: Kajian Praktis-Akademis Kinerja Dan Administrasi Pelayanan Publik*, 25(2), 185. <https://doi.org/10.31845/jwk.v25i2.764>
- [21] Venkatesh, V., Thong, J. Y. L., & Xu, X. (2012). Consumer acceptance and use of information technology: extending the unified theory of acceptance and use of technology. *MIS Quarterly*, 157–178.
- [22] Wijaya, S. (2023). *Implementasi Kebijakan Penghapusan Denda Pajak Kendaraan Bermotor di Provinsi Banten*. Universitas Padjajaran.