

Strategy to Improve Motor Vehicle Tax Collection in the Effectiveness and Efficiency of Tax Management at UPT Samsat Pangkalan Brandan

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Abstract

This study aims to analyze the effectiveness and efficiency of Motor Vehicle Tax (PKB) management and to formulate strategies for increasing PKB revenue at the Pangkalan Brandan Samsat Technical Implementation Unit (UPT). Motor Vehicle Tax is a source of Locally-Generated Revenue (PAD) that plays a crucial role in funding regional development. However, implementation faces various obstacles—such as tax arrears, low taxpayer compliance, and limitations in service facilities and human resources—that can hinder the optimization of PKB revenue. This study employs a descriptive method using both quantitative and qualitative approaches. Secondary data were utilized, comprising PKB revenue targets and realized figures, as well as routine expenditure data for the Pangkalan Brandan Samsat UPT from 2020 to 2025. Data analysis techniques included effectiveness ratio analysis, efficiency ratio analysis, and SWOT (Strengths, Weaknesses, Opportunities, Threats) analysis. The results indicate that the effectiveness of PKB revenue collection fluctuated between 2020 and 2025 but generally fell into the "highly effective" category. The effectiveness rates were 124.6%, 102.8%, 113.5%, 84.9%, 87.2%, and 121.5%, respectively. Meanwhile, the efficiency of PKB collection fell into the "efficient" category, with ratios of 24.7%, 25.6%, 26.4%, 28.4%, 31.2%, and 37.6%. The SWOT analysis reveals that the Pangkalan Brandan Samsat UPT possesses strengths—specifically a clear legal basis and a sound service system—but faces weaknesses regarding limited facilities and human resources. Available opportunities include the utilization of digital technology and collaboration with relevant agencies, while threats include low public awareness and high levels of tax arrears. Therefore, a strategy comprising increased outreach, the optimization of digital services, and strengthened inter-agency coordination is required to sustainably boost Motor Vehicle Tax (PKB) revenue.

Keywords

Effectiveness, Efficiency; Motor Vehicle Tax; SWOT Analysis; UPT Samsat Pangkalan Brandan

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1. INTRODUCTION

The Ministry of Finance noted that as of November 30, 2023, 77.88% of domestic revenue came from taxes. This underscores the importance of taxes as the primary instrument of state financing. Article 1 paragraph (21) of Law Number 1 of 2022 explains that regional taxes are mandatory



contributions to regions to be used as much as possible for the prosperity of the people. One type of regional tax managed by the provincial government is the Motor Vehicle Tax (PKB), which serves as a strategic source of revenue through a revenue-sharing scheme with district/city governments. (Bapenda, 2026).

Taxes are used as a vital source of state finance for the functioning of the state. Therefore, the state makes tax collection a public obligation. It also serves as a form of public funding for national development. (Anggi Kania Putri, 2023). "Motor vehicle tax is one of the most widely paid taxes because almost everyone owns a vehicle of this type. Tax is a mandatory obligation that must be paid by taxpayers to finance government responsibilities, in accordance with applicable government regulations." (Huwaidaa et al., 2024). This tax is a type of regional tax that contributes significantly to government revenue. Motor vehicle tax payments can be made through various government agencies, such as Samsat offices, police stations, and mobile Samsat services. Mobile Samsat is a regional government program that facilitates PKB payments and annual STNK validation, providing easier access for the public (Susilowati, 2023). Motor Vehicle Tax, as a regional tax, must be managed effectively and efficiently because it represents the community's contribution to supporting regional development. This aligns with the view that taxes play a crucial role as a source of development funding (Sipahutar et al., 2022).

Based on Law Number 28 of 2009 concerning Regional Taxes, motor vehicle tax is a levy imposed on individuals or legal entities who own and control motor vehicles, where ownership or control of the vehicle is the object of tax (WIKISUMBER, 2020). Thus, every motor vehicle owner is obliged to pay taxes as a form of participation in supporting regional development, especially in financing road infrastructure and various public development programs managed by the provincial government.

The number of motorized vehicles in Indonesia continues to increase every year. This is due to the public's tendency to prefer using private vehicles over public transportation for daily activities. Furthermore, many people own more than one vehicle, and the ease of acquiring vehicles through credit systems offered by dealers, also drives the growth of motorized vehicles. This situation demands that the government increase the effectiveness of motor vehicle tax collection to increase Regional Original Income (PAD) and support regional development.

Motor Vehicle Tax is a regional tax that falls under the authority of the provincial government and its collection is carried out through the One-Stop Integrated Administration System (SAMSAT) to increase the effectiveness of services to taxpayers (Indrayanti et al., 2022). Motor Vehicle Tax is one of the main sources of Regional Original Income (PAD) which makes a significant contribution to financing development and the implementation of regional government (Huwaidaa et al., 2024).

Presidential Regulation of the Republic of Indonesia Number 5 of 2015 concerning the Implementation of the One-Stop Integrated Motor Vehicle Administration System. This regulation stipulates that the implementation of SAMSAT is carried out by the Indonesian National Police, the Regional Financial Management Work Unit in charge of revenue, and PT Jasa Raharja (Persero) in one joint office to provide integrated motor vehicle administration services, including the issuance of STNK, collection of Motor Vehicle Tax (PKB), Motor Vehicle Transfer Fee (BBNKB), and Mandatory Contributions to the Road Traffic Accident Fund (SWDKLLJ) (Perundang-undangan, 2026).

From an Islamic perspective, the obligation to pay taxes can be linked to the principle of obedience to the government and social responsibility. The Qur'an emphasizes the importance of obeying the *ulil amri* (leaders in authority), as stated in Surah An-Nisa, verse 59, and the recommendation to donate a portion of one's wealth for the common good, as stated in Surah Al-Baqarah, verse 267. Therefore, paying Motor Vehicle Tax can be seen as a form of community contribution to supporting development and general welfare (Madjid et al., 2024).

Pangkalan Brandan City experienced a significant increase in Motor Vehicle Tax (PKB) payments from 2024 to 2025, as seen from the data below:

Tabel 1. Motorized Vehicle Users in Langkat Regency

Year	Number of Motor Vehicles (Units)	Development (%)
2024	139.45	–
2025	389.23	179,12
Rise	249.78	179,12

Source : <https://satudata.langkatkab.go.id/> (Langkat, 2026)

Based on Table 1, the number of motorized vehicles in Langkat Regency experienced a significant increase from 139,450 units in 2024 to 389,230 units in 2025. This increase reached 249,780 units or 179.12%. This condition indicates a very rapid growth of motorized vehicles within a period of one year. The increase in the number of motorized vehicles has the potential to increase Motor Vehicle Tax (PKB) revenue as a source of Regional Original Income (PAD), considering that every motorized vehicle owned or controlled by the public is a taxable object subject to PKB. However, the increase in the number of motorized vehicles is not automatically followed by an increase in the number of taxpayers who pay PKB. This condition is due to the persistence of tax arrears, low levels of taxpayer compliance, and limited public awareness in fulfilling their tax obligations. The increase in the number of motorized vehicles does affect PKB revenue, but there are still many vehicles that have not re-registered (KTMDU), so the increase in the number of vehicles does not automatically increase taxpayer compliance. (Tania et al., 2021)

Effectiveness is a measure that indicates the level of success of an activity in achieving its stated objectives, whether in terms of quality, quantity, or time required. In the context of taxation, effectiveness relates to the ability of the tax administration system to achieve objectives such as improving taxpayer compliance, expanding the tax base, and increasing regional revenue (Ardiani et al., 2025).

Besides effectiveness, efficiency is also a crucial aspect in tax administration. Efficiency is an organization's ability to produce maximum output with minimal resource use. Thus, efficiency indicates the extent to which an organization is able to optimize the use of costs, time, energy, and other resources without compromising the quality of the results achieved (Dua & Rumerung, 2022). This research explains that efficiency is the ability of an organization to produce optimal output through maximum utilization of resources and the use of appropriate input (Kencana & Purwanti, 2022).

According to Government Regulation Number 50 of 2022, tax administration is a series of activities that include registration, recording, data management, payment, reporting, and services to taxpayers in order to implement their rights and fulfill their tax obligations in an orderly, effective manner, and provide legal certainty (DJP, 2022). Under the self-assessment system, taxpayers are entrusted with calculating, paying, and reporting their own tax obligations. Meanwhile, the government, through the tax authorities, continues to play a role in providing guidance, supervision, inspections, and imposing sanctions in accordance with tax regulations to ensure taxpayer compliance (Hasanah, 2023). In line with the development of economic activity and demands for public transparency, the tax administration system is required to continuously adapt through innovation and the use of information technology. One step the government has taken is the digitalization of the tax system through the National Online Samsat (Sat) service, or e-Samsat, to improve taxpayer compliance and optimize regional tax revenues.

Motor Vehicle Tax (PKB) is a type of regional tax that plays a crucial role as a source of regional revenue to finance infrastructure development, such as roads, transportation facilities, and traffic facilities. However, the implementation of the e-Samsat system still faces several obstacles, such as a lack of public understanding of how to use the online tax payment application, limited access to technological devices and internet networks, and some public skepticism about the security of the online payment system (Salma et al., 2025). However, the existence of the e-Samsat service still provides convenience for the public, especially for those outside the region, in fulfilling their Motor Vehicle Tax payment obligations and helps reduce queues at the Samsat office (Rindiyani & Faisol, 2023).

The research results show that the implementation of electronic Samsat (e-Samsat) as a strategy for collecting Motor Vehicle Tax has proven effective and efficient. The implementation of e-Samsat has increased the effectiveness of PKB revenue compared to before its implementation, although the level of effectiveness is still considered quite effective (Oktavianto & Ka, 2021). The research results show

that the implementation of e-Samsat makes tax payments easier because it is faster, there is no need to queue, saves time and energy, thus increasing the efficiency of tax administration services (Ivana H. Sanda¹, Een N. Walewangko², 2022). The implementation of e-Samsat provides efficiency in tax administration because the payment process becomes simpler, faster, safer and makes it easier for taxpayers (Nuraini, Ihmada Khori Furqon, 2023). Thus, e-Samsat can be used as an effective and efficient strategy in increasing Motor Vehicle Tax revenue and supporting the optimization of Regional Original Income.

Based on the results of previous research, researchers are interested in studying "Strategies to increase Motor Vehicle Tax collection in terms of the effectiveness and efficiency of tax management at the UPT Samsat Pangkalan Brandan".

2. METHOD

This research was conducted at the Pangkalan Brandan Samsat Technical Implementation Unit (UPT Samsat). The research focused on Motor Vehicle Tax (PKB) in Pangkalan Brandan. It used two types of data: qualitative and quantitative. Qualitative data is descriptive and was obtained through interviews, observations, and documentation to provide an in-depth overview of the research object (SUGIYONO, 2020). Therefore, in this study, qualitative data is in the form of a general description of the agency, the history of the organization's founding, vision and mission, organizational structure, and information obtained through interviews with related parties (Hasibuan et al., 2022). Meanwhile, quantitative data is data expressed in the form of numbers or numerical values so that it can be analyzed using statistical techniques. In this study, quantitative data includes the target and realization of Motor Vehicle Tax (PKB) revenue, the number of taxpayers, the level of effectiveness, the level of efficiency, and other numerical data obtained from the Pangkalan Brandan Samsat UPT. This includes budget data, expenditure realization, the number of motorized vehicles or the number of taxpayers, as well as the target and realization of Motor Vehicle Tax revenue (Syaiful Bahri, 2023).

The data sources used in this study consist of primary and secondary data. Primary data is information first obtained by the researcher directly from primary sources related to the research variables. Primary data is collected directly by the researcher through techniques such as observation, interviews, questionnaires, or experiments (Abdul Rahman, Ni Made Wirastika Sari, Fitriani, Mochamad Sugiarto, Sattar, Zainal Abidin, Irwanto, Anton Priyo Nugroho, Indriana, Nurjanna Ladjin, Eko Haryanto, Ade Putra Ode Amane, Ahmadin, 2022). Primary data was obtained directly through interviews with parties involved in the management of Motor Vehicle Tax. Secondary data, on the other hand, is derived from previously published references or literature, such as books, journals, theses, dissertations, scientific articles, and official documents used to support the research analysis (Sari, 2025).

Secondary data were obtained from official documents and reports, such as the recapitulation of Motor Vehicle Tax revenue, budget and expenditure realization, and data on the number of registered motor vehicles in the Pangkalan Brandan area, while primary data were obtained through direct interviews with the head of the PKB section and the revenue treasurer. Data collection techniques used in this study included interviews, documentation, and literature studies, in order to obtain accurate and in-depth information regarding the effectiveness of motor vehicle tax collection and management in the area.

The data analysis technique used was effectiveness and efficiency ratio calculations and a SWOT analysis, as shown in Tables 2 and 3. The analysis was then conducted using qualitative descriptive analysis in the form of sentence descriptions. The SWOT analysis in this study used qualitative methods to determine the management of motor vehicle taxes in Pangkalan Brandan.

Table 2 Interpretation of Effectiveness

Criteria	Percentage
Very Effective	>100%
Effective	100%
Moderately Effective	90% - 99%
Less Effective	75% - 89%
Ineffective	<75%

Source : (Oktavianto & Ka, 2021)

Table 3 Efficiency Ratio Indicators

Criteria	Percentage
Inefficient	>100%
Balanced Efficiency	100%
Efficient	<100%

Source : (Oktavianto & Ka, 2021)

3. FINDINGS AND DISCUSSION

Effectiveness of Motor Vehicle Tax Collection

The following is the target and realization data for motor vehicle tax revenue from Samsat Pangkalan Brandan in 2020 to 2024 at SAMSAT Pangkalan Brandan:

$$\text{Effectiveness} = \frac{\text{Realization of PKB Revenue}}{\text{PKB Revenue Target}} \times 100\%$$

Calculation of the 2020 motor vehicle tax effectiveness ratio:				
Year 2020 =	Rp	19.489.809.508	x 100% =	124,6%
	Rp	15.641.718.180		
Calculation of the 2021 motor vehicle tax effectiveness ratio:				
Year 2021 =	Rp	19.660.954.020	x 100% =	102,8%
	Rp	19.130.147.914		
Calculation of the 2022 motor vehicle tax effectiveness ratio:				
Year 2022 =	Rp	20.033.008.131	x 100% =	113,5%
	Rp	17.654.552.347		
Calculation of the 2023 motor vehicle tax effectiveness ratio:				
Year 2023 =	Rp	19.738.188.444	x 100% =	84,9%
	Rp	23.260.355.118		
Calculation of the 2024 motor vehicle tax effectiveness ratio:				
Year 2024 =	Rp	18.893.355.378	x 100% =	87,2%
	Rp	21.660.896.873		
Calculation of the effectiveness ratio of motor vehicle tax in 2025:				
Year 2025 =	Rp	16.418.915.015	x 100% =	121,5%
	Rp	13.509.177.817		

Table 4 Recapitulation Of The Calculation Of The Effectiveness Ratio Of The Target And Realization Of PKB For 2020 – 2025 At The UPT Samsat Pangkalan Brandan

Year	Target	Realization	Percentage	Category
2020	Rp 15.641.718.180	Rp 19.489.809.508	124,6%	Highly Effective
2021	Rp 19.130.147.914	Rp 19.660.954.020	102,8%	Highly Effective
2022	Rp 17.654.552.347	Rp 20.033.008.131	113,5%	Highly Effective
2023	Rp 23.260.355.118	Rp 19.738.188.444	84,9%	Less Effective
2024	Rp 21.660.896.873	Rp 18.893.355.378	87,2%	Less Effective
2025	Rp 13.509.177.817	Rp 16.418.915.015	121,5%	Highly Effective

Source: (Data Processed by Researchers, 2026)

Based on the table of regional tax revenue effectiveness of the Pangkalan Brandan UPT Samsat for 2020–2025, it can be seen that the level of regional tax revenue effectiveness fluctuates from year to year.

Effectiveness is calculated by comparing realized regional tax revenue with the established target. The higher the effectiveness percentage, the better the regional government's performance in realizing tax revenue.

In 2020, regional tax revenue realization reached Rp19,489,809,508, out of a target of Rp15,641,718,180, with an effectiveness rate of 124.6%, making it highly effective. In 2021, it also remained in the highly effective category with a percentage of 102.8%, with revenue realization reaching Rp19,660,954,020, exceeding the target of Rp19,130,147,914. In 2022, the effectiveness rate increased again to 113.5%, with revenue realization reaching Rp20,033,008,131, out of a target of Rp17,654,552,347.

However, the effectiveness rate decreased in 2023 and 2024. In 2023, the effectiveness rate was 84.9%, with revenue reaching Rp19,738,188,444 from a target of Rp23,260,355,118. In 2024, the effectiveness rate was 87.2%, with revenue reaching Rp18,893,355,378 from a target of Rp21,660,896,873. Both years were categorized as less effective because revenue realization failed to reach the set target.

In 2025, the effectiveness rate increased again to 121.5% with a realization of Rp16,418,915,015 from the target of Rp13,509,177,817, thus returning to the very effective category. Overall, the effectiveness of regional tax revenue at the Pangkalan Brandan UPT Samsat during the 2020–2025 period showed quite good performance despite fluctuations, with most years in the very effective category.

Efficiency of Motor Vehicle Tax Collection

$$\text{Efficiency} = \frac{\text{Realization of Budget Revenue (Regional Taxes)}}{\text{Routine Expenses (Shopping)}} \times 100\%$$

Calculation of the 2020 Motor Vehicle Tax Efficiency Ratio:				
Year	Rp	4,820,000,000	x 100% =	24.7
	2020	Rp		
Calculation of the 2021 Motor Vehicle Tax Efficiency Ratio:				
Year	Rp	5,040,000,000	x 100% =	25.6
	2021	Rp		
Calculation of the 2022 Motor Vehicle Tax Efficiency Ratio:				
Year	Rp	5,290,000,000	x 100% =	26.4
	2022	Rp		
Calculation of the 2023 Motor Vehicle Tax Efficiency Ratio:				
	Rp	5,600,000,000	x 100% =	28.4

Year	Rp	19,738,188,444		
2023				
Calculation of the 2024 Motor Vehicle Tax Efficiency Ratio:				
Year	Rp	5,890,000,000	x 100% =	31.2
2024	Rp	18,893,355,378		
Calculation of the 2025 Motor Vehicle Tax Efficiency Ratio:				
Year	Rp	6,170,000,000	x 100% =	37.6
2025	Rp	16,418,915,015		

Table 5 Recapitulation of the calculation of the 2020 – 2025 Budget Efficiency Ratio at the Pangkalan Brandan Samsat UPT

Year	Total Routine Expenditures (Rp)	Realization of Budget Revenue (Regional Tax) (Rp)	Percentage	Category
2020	4,820,000,000	Rp 19,489,809,508	24.7%	Efficient
2021	5,040,000,000	Rp 19,660,954,020	25.6%	Efficient
2022	5,290,000,000	Rp 20,033,008,131	26.4%	Efficient
2023	5,600,000,000	Rp 19,738,188,444	28.4%	Efficient
2024	5,890,000,000	Rp 18,893,355,378	31.2%	Efficient
2025	6,170,000,000	Rp 16,418,915,015	37.6%	Efficient

Source: (Data Processed by Researchers, 2026)

Based on the table of efficiency levels for Motor Vehicle Tax (PKB) collection at the Pangkalan Brandan Samsat Technical Implementation Unit (UPT Samsat) for 2020–2025, it can be seen that the tax collection efficiency level was in the efficient category throughout the entire study period. The efficiency ratio is obtained by comparing total routine expenditures with realized PKB revenues. The lower the efficiency ratio percentage, the more efficient the tax collection process.

In 2020, the efficiency level was 24.7%, indicating that every Rp100 in PKB revenues required only Rp24.70 in collection costs. In 2021, the efficiency ratio increased to 25.6%, and in 2022 it rose again to 26.4%. Despite the increase, this percentage is still considered efficient because the collection costs are still relatively small compared to the tax revenues received.

Furthermore, in 2023, the efficiency ratio increased to 28.4%, and in 2024, it rose again to 31.2%. This increase in the ratio indicates that growth in routine expenditures tends to outpace growth in PKB

revenues. Nevertheless, this still demonstrates efficient tax collection management, as expenses incurred have not exceeded revenues.

In 2025, the efficiency rate reached 37.6%, the highest ratio during the study period. This increase was influenced by increased routine expenses and decreased realization of PKB revenue compared to the previous year. Nevertheless, the ratio remains below 100%, so PKB collection at the Pangkalan Brandan Samsat (Service Unit) remains efficient.

Overall, the efficiency rate of Motor Vehicle Tax collection at the Pangkalan Brandan Samsat during 2020–2025 showed a trend of increasing efficiency ratios, from 24.7% to 37.6%. This indicates that costs incurred for tax collection are becoming a larger proportion of PKB revenue. Nevertheless, all efficiency ratios remain in the efficient category, thus concluding that PKB collection at the Pangkalan Brandan Samsat has been running well and has generated greater tax revenue than the costs incurred in the collection process.

SWOT Analysis

This analysis aims to determine and assess the effectiveness and efficiency of Motor Vehicle Tax (PKB) management at the Pangkalan Brandan Samsat UPT. Motor vehicle tax is a primary source of regional tax revenue and plays a crucial role in increasing Regional Original Income (PAD) (Hanifah et al., 2023). Therefore, motor vehicle tax management needs to be carried out optimally in order to provide maximum contribution to regional development and improve the quality of public services to the community. Through this research, it is hoped that a clearer picture can be obtained regarding the level of effectiveness and efficiency of motor vehicle tax management at UPT Samsat Pangkalan Brandan as well as the factors that influence its management performance.

This research uses a qualitative approach with the aim of gaining a deeper understanding of the motor vehicle tax management process that takes place at UPT Samsat Pangkalan Brandan. Research data was obtained through direct interviews with employees and related parties involved in the motor vehicle tax management process. Apart from that, this research also utilizes secondary data originating from official documents, motor vehicle tax revenue reports, as well as various sources of information relevant to the research. To strengthen the analysis, this research also uses the SWOT analysis approach, which is an analytical tool used to evaluate the strengths, weaknesses, opportunities and threats of an organization or company so that it can become the basis for developing appropriate strategies (IBNU IRSYADY, 2023). A SWOT analysis aims to identify various internal and external factors that can impact the performance of motor vehicle tax management. A SWOT analysis includes identifying Strengths, Weaknesses, Opportunities, and Threats. (Sasoko & Mahrudi, 2023) faced by the UPT Samsat Pangkalan Brandan in carrying out its duties as an institution responsible for collecting motor vehicle taxes. SWOT

analysis is a method used to identify strengths, weaknesses, opportunities, and threats as a basis for formulating effective strategies to achieve organizational goals (Nurhasanah & Anggraini, 2023).

Based on the analysis of the effectiveness ratio of motor vehicle tax revenue at the Pangkalan Brandan UPT Samsat during the 2020–2025 period, it can be seen that the level of effectiveness of motor vehicle tax revenue is generally in the good category. This indicates that most of the tax revenue targets set by the local government can be realized quite well by the Pangkalan Brandan UPT Samsat. However, in certain years there are fluctuations in the level of effectiveness of motor vehicle tax revenue. In some periods, the realization of motor vehicle tax revenue even exceeded the set target and can be categorized as very effective. This indicates the good performance of the tax administrators in collecting motor vehicle taxes and a fairly high level of public awareness in fulfilling their tax obligations.

However, in several other years, the realization of motor vehicle tax revenue has not been able to fully achieve the set targets. This condition causes the level of effectiveness of motor vehicle tax revenue to be categorized as less effective in certain periods. This fluctuation can be influenced by various factors, both originating from within the organization and external factors related to community conditions and the level of taxpayer compliance. Factors such as the community's economic conditions, the level of taxpayer awareness, and changes in government policy can also affect the achievement of motor vehicle tax revenue targets. Thus, although the general level of effectiveness of motor vehicle tax revenue at the Pangkalan Brandan UPT Samsat can be said to be quite good, various efforts are still needed to improve the stability of achieving tax revenue targets each year. The results of this study are in line with the effectiveness of PKB revenue in Central Java Province from 2017–2020, which was classified as very effective (Niyah dan Danisya, 2022).

In addition to analyzing the effectiveness of motor vehicle tax revenue, this study also analyzed the efficiency of motor vehicle tax management at the Pangkalan Brandan UPT Samsat. Based on the analysis, it was found that motor vehicle tax management at the agency is relatively efficient. This can be seen from the comparison between the total routine expenditures used for tax collection operations and the realization of tax revenues obtained. From the calculations, it was found that the operational costs incurred by the Pangkalan Brandan UPT Samsat in carrying out motor vehicle tax collection activities were relatively smaller compared to the amount of tax revenue obtained. This condition indicates that the use of the budget in the motor vehicle tax collection process has been carried out effectively and efficiently, thus being able to make a positive contribution to increasing regional income.

The efficiency of motor vehicle tax management also demonstrates that the work system implemented by the Pangkalan Brandan Samsat Unit (UPT Samsat) has been running quite well. Available resources, both human resources and supporting facilities and infrastructure, have been optimally utilized to support the public service process. Furthermore, good coordination between

employees and the implementation of clear service procedures also contribute to efficient tax management. Therefore, in terms of budget efficiency, it can be concluded that motor vehicle tax collection activities at the Pangkalan Brandan Samsat Unit have been implemented quite well and are able to support a sustainable increase in regional tax revenue. Improving the efficiency of tax administration is one strategy that can encourage taxpayer compliance, thereby contributing to the optimization of tax collection (Maretta Bahrien, 2024).

However, based on interviews with employees and related parties at the Pangkalan Brandan Samsat (Service Unit) it was discovered that motor vehicle tax management still faces several obstacles that prevent its implementation from being fully optimized. These obstacles were then further analyzed using a SWOT analysis approach to identify various factors influencing motor vehicle tax management performance. The study results indicate that a SWOT analysis is used to identify internal factors (strengths and weaknesses) and external factors (opportunities and threats) in order to formulate an appropriate service strategy (Solichin et al., 2022). From the results of this analysis, a picture was obtained regarding the internal and external conditions faced by the UPT Samsat Pangkalan Brandan in carrying out its duties as a motor vehicle tax collection agency.

In terms of strengths, the Pangkalan Brandan Samsat Unit (UPT Samsat) has a clear legal basis for collecting motor vehicle taxes. This provides strong legitimacy for the agency in carrying out its functions and authority as the institution responsible for managing motor vehicle taxes. Furthermore, the commitment of its staff to providing services to the public is also a crucial factor in ensuring a smooth motor vehicle tax collection process. Employees at the Pangkalan Brandan Samsat Unit strive to provide fast, accurate, and transparent service to the public, thereby increasing taxpayer satisfaction with the services provided.

Furthermore, the service system implemented at the Pangkalan Brandan Samsat (Service Unit) can be considered quite effective. Clear service procedures and an organized division of tasks among employees help streamline the tax administration process. Good coordination between service departments also simplifies the management of taxpayer data and the verification of motor vehicle administration. This organized work system allows for more effective and efficient service delivery to the public.

On the other hand, several weaknesses remain a challenge in managing motor vehicle taxes at the Pangkalan Brandan Samsat (Service Unit for Vehicle Tax Administration). One significant weakness is the low level of public awareness regarding timely payment of motor vehicle taxes. Many taxpayers still delay paying their motor vehicle taxes past the specified deadline. This situation can certainly impact annual motor vehicle tax revenue. Furthermore, limited service facilities, such as the limited

number of mobile Samsat units, also pose a challenge in reaching communities located far from Samsat offices..

Limited human resources in some service areas are also a factor affecting the smooth running of public services. The number of employees not being fully proportionate to the number of taxpayers to be served can increase the workload, potentially impacting the quality of service provided. Therefore, efforts are needed to increase human resource capacity through training and the addition of competent personnel in the field of regional tax management.

In addition to these weaknesses, the Pangkalan Brandan Samsat (UPT Samsat) also has various opportunities to increase motor vehicle tax revenue. One such opportunity is to increase public awareness and education activities regarding the importance of timely motor vehicle tax payments. Through regular outreach activities, it is hoped that the public will understand the benefits of motor vehicle tax for regional development, thereby increasing awareness of fulfilling tax obligations.

Another opportunity is through motor vehicle tax raids conducted in collaboration with relevant agencies such as the police and the transportation agency. These raids can be one way to increase taxpayer compliance in paying motor vehicle taxes. Furthermore, the use of information technology also presents a significant opportunity to improve the effectiveness of motor vehicle tax management. With online tax payment services and cashless payment systems, the public can pay taxes more easily and conveniently without having to visit the Samsat office in person.

Meanwhile, there are also several threats that could impact the effectiveness of motor vehicle tax collection at the Pangkalan Brandan Samsat (Vehicle Tax Administration) Unit (UPT Samsat). One significant threat is the large number of used motor vehicles that are in tax arrears because they are still under loan or have been transferred without proper vehicle title transfer. This situation results in vehicle ownership data not matching the actual owner, complicating the motor vehicle tax collection process.

Furthermore, the lack of public understanding of the importance of timely motor vehicle tax payment poses a threat that could hinder the optimization of regional tax revenue. If public awareness of tax obligations remains low, efforts to increase motor vehicle tax revenue will face various obstacles. Therefore, appropriate development strategies are needed to address these obstacles.

Several strategies that can be implemented include improving coordination with relevant agencies in monitoring and controlling delinquent motor vehicle taxes, developing online and cashless motor vehicle tax payment services, increasing taxpayer oversight, and strengthening public awareness campaigns on the importance of paying motor vehicle taxes. Furthermore, improving the quality of human resources through training and employee competency development is also a crucial step in enhancing the quality of service and effectiveness of motor vehicle tax management at the Pangkalan Brandan UPT Samsat.

With these various efforts, it is hoped that motor vehicle tax management at the Pangkalan Brandan UPT Samsat can run more optimally, thereby sustainably increasing regional tax revenue and making a significant contribution to regional development and community welfare.

Table 6 SWOT Analysis Matrix

Internal Eksternal	Strength	Weakness
Opportunity	Strength – Opportunity (SO) Optimizing coordination between relevant agencies and the community in managing motor vehicle taxes to improve taxpayer compliance and support increased regional tax revenue.	Weakness – Opportunity (WO) Providing online motor vehicle tax payment services to simplify taxpayer payments. Improving public services and reducing motor vehicle tax collection costs. Focusing on improving human resource performance and providing cashless tax payment services.
Threats	Strength – Threats (ST) Increase supervision of motor vehicle taxpayers and strengthen the implementation of regional regulations based on law to increase public compliance in paying motor vehicle taxes.	Weakness – Threats (WT) Increase public awareness campaigns regarding the obligation to pay motor vehicle tax. Improve the quality and quantity of human resources involved in motor vehicle tax management.

Source: Processed data (2026)

After qualitatively identifying the motor vehicle tax service unit (UPT Samsat) at Pangkalan Brandan, based on interviews and a SWOT analysis, it can be concluded that although the effectiveness and efficiency of motor vehicle tax management at UPT Samsat Pangkalan Brandan is generally considered good, various improvements and strategic developments are still needed to optimize motor vehicle tax management and increase regional tax revenues in the future. Based on the SWOT analysis, UPT Samsat Pangkalan Brandan has strengths in the form of a clear legal basis, a fairly good service system, and a committed staff in providing services. However, several weaknesses remain, such as limited mobile Samsat units, limited human resources, and low public awareness of paying motor vehicle tax. On the other hand, there are opportunities in the form of collaboration with the police and

transportation agencies in conducting tax raids and utilizing online and cashless payment technology. Therefore, the strategy formulated in the SWOT matrix is deemed appropriate because it can practically connect internal and external conditions to improve the effectiveness and efficiency of Motor Vehicle Tax collection at UPT Samsat Pangkalan Brandan. According to researchers, the strategies to improve motor vehicle tax collection and improve the effectiveness and efficiency of tax management at the Pangkalan Brandan Samsat (UPT Samsat) include increased supervision, a persuasive approach, expanded service access, and easier motor vehicle tax payments. This strategy is necessary to increase public compliance in fulfilling motor vehicle tax obligations, thereby enabling more effective and efficient tax management. The strategies that can be implemented are as follows:

1. Enhanced Surveillance Through Joint Operations

According to researchers, the Pangkalan Brandan Samsat Technical Implementation Unit (UPT Samsat) needs to collaborate with the police in conducting periodic joint operations in certain areas to check the completeness of motor vehicle administration. This inspection includes the validity of the Vehicle Registration Certificate (STNK) and compliance with motor vehicle tax payments. Direct supervision through raids or traffic inspections can encourage the public to be more compliant with vehicle tax obligations, as there are administrative consequences for vehicles that do not meet applicable regulations. In line with research that explains that police operations are one of the law enforcement efforts carried out through motor vehicle administration inspections to increase taxpayer compliance in fulfilling their Motor Vehicle Tax payment obligations. (Parlindungan Dongoran 1, Tita Safitriawati², Neneng Widayati 3, 2022). The One-Stop Integrated Administration System (SAMSAT) is an integrated service mechanism that integrates vehicle registration administration, Motor Vehicle Tax payments, and Mandatory Road Traffic Accident Fund Contributions to improve the quality of services to the public. (Sari Maharani Arifianti, 2024)

2. Pemasangan Baliho dan Imbauan Kepatuhan Pajak

According to researchers, the installation of billboards, banners, and other information media at strategic points in the Pangkalan Brandan area is necessary to raise public awareness about the importance of paying motor vehicle taxes on time. These information media can include reminders regarding vehicle administrative compliance and notifications regarding vehicle inspections in traffic-controlled areas.

Example of a billboard:

"Pay Vehicle Tax on Time. Vehicles that have not fulfilled their administrative obligations will be inspected in traffic-controlled areas. Let's Obey Taxes for Regional Progress."

The presence of billboards is expected to serve as a reminder to the public, thereby increasing awareness and compliance of motor vehicle taxpayers. Tax awareness campaigns through various

information media can increase public knowledge and awareness, thus impacting increased compliance of motor vehicle taxpayers. Therefore, the installation of billboards, banners, and other information media at strategic points in the Pangkalan Brandan area can be one means of socialization to remind the public to pay motor vehicle taxes on time (Saffira Dhea Cantika, 2023).

3. Establishment of Tax Service Posts in Each Village/Sub-district

According to researchers, establishing tax service posts in every village or sub-district is a crucial strategy for increasing the effectiveness and efficiency of motor vehicle tax collection. These service posts aim to simplify the public's tax payments without having to visit the Samsat (Vehicle Tax Administration) office, which is relatively remote for some.

Services can be provided periodically through collaboration with village or sub-district governments, providing closer, faster, and easier access to payments. This strategy is considered effective because limited access to services and transportation costs to the Samsat office are among the causes of low public compliance in paying motor vehicle taxes. This study concludes that the innovative Mobile Samsat service makes it easier for the public to pay their Motor Vehicle Tax (PKB) and has a positive impact on taxpayer compliance. (Fariska et al., 2023)

4. Providing Socialization and Payment Facilities

According to the researchers, the Pangkalan Brandan Samsat (Service Unit) needs to increase outreach activities regarding the importance of motor vehicle tax and its benefits for regional development. This outreach can be conducted through village government channels, social media, community meetings, and direct outreach to taxpayers. This education is crucial so that the public understands that motor vehicle tax contributes to infrastructure development, public facilities, and improved public services.

Furthermore, the researchers believe that the Samsat (Service Unit) should also facilitate motor vehicle tax payments through various service innovations, such as mobile Samsat (Service Unit), digital or online payments, and fine relief programs for delinquent taxpayers. These service facilitations aim to reduce barriers to paying taxes, including distance, time, and economic circumstances. With more flexible and accessible services, it is hoped that public compliance in paying motor vehicle tax will increase.

Therefore, according to the researchers, strategies to increase motor vehicle tax collection at the Pangkalan Brandan Samsat can be implemented through a combination of supervision, education, persuasive approaches, easy access to services, and payment innovations to improve the effectiveness and efficiency of regional tax management. Found that the Mobile Samsat service, e-Samsat, and the SIGNAL application have a positive effect on motor vehicle taxpayer compliance (SitiSariyah, 2024). One strategy that the Pangkalan Brandan Samsat UPT can implement is strengthening the digitalization

of tax administration. A digital-based tax administration system can improve taxpayer compliance, thereby optimizing tax revenue. (Ardiani et al., 2025).

4. CONCLUSION

Based on the results of research conducted on the effectiveness and efficiency of Motor Vehicle Tax (PKB) management at the Pangkalan Brandan Samsat (Service Unit) for 2020–2025, it can be concluded that overall, Motor Vehicle Tax (PKB) management has been running well. The effectiveness level of PKB revenue fluctuates, but is generally categorized as very effective. This is demonstrated by the effectiveness level in 2020 of 124.6%, 2021 of 102.8%, 2022 of 113.5%, and 2025 of 121.5%, where revenue realization successfully exceeded the established target. Meanwhile, in 2023 and 2024, the effectiveness level decreased to 84.9% and 87.2%, respectively, making it less effective because revenue realization failed to reach the established target.

In terms of efficiency, Motor Vehicle Tax management at the Pangkalan Brandan Samsat during the study period demonstrated efficient conditions. This is evident in the efficiency ratios, which were 24.7% in 2020, 25.6% in 2021, 26.4% in 2022, 28.4% in 2023, 31.2% in 2024, and 37.6% in 2025, respectively. Although the efficiency ratios have increased year after year, all percentages remain below 100%, indicating that the costs incurred in the tax collection process are still small compared to the Motor Vehicle Tax revenue generated. Therefore, the management of PKB collection at the Pangkalan Brandan Samsat (UPT Samsat) can be said to be efficient.

Based on the SWOT analysis, it was found that the UPT Samsat Pangkalan Brandan has several strengths, namely a clear legal basis, a fairly good service system, and the commitment of its staff to providing services to the public. However, several weaknesses remain, such as the limited number of mobile Samsat units, limited human resources, and low awareness among some members of the public regarding paying motor vehicle tax. On the other hand, there are opportunities in the form of collaboration with relevant agencies in implementing tax raids, increasing outreach activities, and utilizing online and cashless payment technology. Threats include the continued high number of vehicles with outstanding taxes and low public understanding of the importance of fulfilling tax obligations.

Therefore, various strategies are needed to improve the effectiveness and efficiency of Motor Vehicle Tax management, including increased oversight through joint operations with relevant agencies, expanding access to public services, increasing tax outreach and education activities, and developing innovative digital and cashless tax payment services. With the implementation of these strategies, it is hoped that Motor Vehicle Tax management at the Pangkalan Brandan UPT Samsat will be more optimal and will be able to sustainably increase regional tax revenue.

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