



## The Role of E-Samsat Digital Transformation on Motor Vehicle Tax Payer Compliance Through Service Quality Satisfaction in Sekadau City

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### ABSTRACT

*Motor Vehicle Tax (PKB) contributes significantly to Regional Original Income Tax (PAD), but nationally, motor vehicle taxpayer compliance has not shown good compliance. This study aims to examine the role of Digital Transformation E-Samsat on motor vehicle taxpayer compliance with Satisfaction with Service Quality as an intervening variable. The research method used is quantitative. The data source is primary. Data analysis tool uses SPSS. The results show that Digital Transformation E-Samsat has a direct effect on Satisfaction with Service Quality. Digital Transformation E-Samsat has an effect on motor vehicle taxpayer compliance, but Satisfaction with Service Quality has no effect on motor vehicle taxpayer compliance. Satisfaction with Service Quality cannot mediate Digital Transformation E-Samsat with motor vehicle taxpayer compliance. Regional governments need to maintain the quality of Digital E-Samsat to improve taxpayer compliance*

**Keywords:** *E-Samsat, Satisfaction, Tax, Regional, compliance,*

## Introduction

Motor Vehicle Tax (PKB) is the largest contributor to Regional Original Revenue (PAD). According to Gading (2023) Motor Vehicle Tax (PKB) contributes approximately 30% to the Regional Original Revenue (PAD) of Indonesian provinces and is the largest source of regional revenue compared to other types of taxes. According to Negara (2025), Motor Vehicle Tax (PKB) is also the largest contributor, contributing IDR 710 billion to West Kalimantan's Regional Original Revenue (PAD) in 2025.

Compliance with motor vehicle taxpayers in Indonesia remains relatively low and poses a serious challenge to optimizing Regional Original Revenue (PAD). According to Wildan (2024), of the total 110.87 million registered motor vehicles, 53.23 million have outstanding taxes, resulting in a taxpayer compliance rate of only 51.99%. This data indicates that a significant number of motor vehicle taxpayers still fail to fulfill their obligation to pay Motor Vehicle Tax (PKB).

According to Newswire (2025), the West Kalimantan Provincial Government has eliminated motor vehicle tax fines and transfer fees as an effort to improve taxpayer compliance in paying Motor Vehicle Tax (PKB) while simultaneously increasing Regional Original Revenue (PAD). This policy may indicate that taxpayer compliance in West Kalimantan is still lacking and requires special attention.

In the era of globalization, one way the government is improving taxpayer compliance is by implementing digital transformation in public services through E-Samsat. This system allows taxpayers to pay Motor Vehicle Tax (PKB) online without having to visit the Samsat in person (Anggreni et al., 2025). In West Kalimantan, the implementation of E-Samsat has been implemented as a public service innovation for digitally paying annual Motor Vehicle Tax (PKB).

Research gaps are explained as follows. Research by Herawati & Hidayat (2022), Maulana & Septiani (2022) and Salsabila (2025) shows that E-Samsat has a significant impact on taxpayer compliance because it simplifies and increases payment efficiency. Meanwhile, research by Pratama & Nurabia (2025), Kurniawan & Hidayat (2024), and Juwita et al. (2023) showed that e-Samsat had no effect on taxpayer compliance due to a lack of understanding of e-Samsat and a lack of trust in the system's security. The results of these studies indicate conflicting results regarding the impact of e-Samsat's digital transformation on motor vehicle taxpayer compliance. To address the gap in previous research, this study uses satisfaction with service quality as an intervening variable. The aim is

to determine the role of satisfaction with service quality as a mediator between e-Samsat digital transformation and satisfaction with service quality.

Satisfaction with service quality is a crucial factor (Oña, 2022). Able to linking e-Samsat's influence on motor vehicle taxpayer compliance. Quality service provides a sense of security and comfort, which will create a positive impression for every motor vehicle taxpayer (Masur & Rahayu, 2020). According to Dewi & Laksmi (2019), improving service quality is one way to increase taxpayer compliance because taxpayers will feel comfortable fulfilling their obligations. It can be said that taxpayers are more likely to pay Motor Vehicle Tax (PKB) if they receive quality tax services (Agustine & Finatariansi, 2024).

Research by Wardani & Juliansya (2018) shows that the implementation of E-Samsat in the Special Region of Yogyakarta has a positive impact on taxpayer compliance, with satisfaction with service quality as an intervening variable connecting the two variables.

Research by Ridhawati et al. (2022) and Tuga & Wibowo (2025) indicates that service quality influences motor vehicle taxpayer compliance, while research by Saputra et al. (2024) and Fatikasari et al. (2024) indicates that service quality has no effect on motor vehicle taxpayer compliance. The results of these studies indicate differences in the effect of satisfaction with service quality on motor vehicle taxpayer compliance.

This study focuses on Sekadau Regency, which has different infrastructure characteristics than previous studies. Many areas in Sekadau Regency lack internet access, making digital-based public services such as E-Samsat still largely inaccessible to the public (Ridwansyah, 2024). Furthermore, the road conditions, which are only 52% good, also impact the public's ease of access to Samsat (State Vehicle Tax Office) offices and motor vehicle tax payment facilities (Lintang, 2024). Based on this explanation, this study is novel in terms of its research location. This study was conducted using simple linear regression analysis and multiple linear regression analysis to examine the direct and indirect effects. The aim is to examine the role of satisfaction with service quality in mediating the relationship between E-Samsat digital transformation and motor vehicle taxpayer compliance. If satisfaction with service quality can act as an intervening variable, the Sekadau Regency government also needs to improve satisfaction with service quality. Quality of service includes ease of access, efficiency, effectiveness, comfort and speed of service. Quality service is the spearhead for increasing public satisfaction (Oña, 2022).

**Research Method**

This research uses quantitative methods which aim to measure, test hypotheses, and produce generalizations that can be applied to other populations. This study uses primary data, which comes directly from the data itself. This data was obtained from responses to a questionnaire distributed to motor vehicle taxpayers in Sekadau City. The data used in this study is quantitative, meaning that the numbers are generated from calculations of each variable's measurement characteristics.

The research location was Sekadau Regency, West Kalimantan, Indonesia. The population in this study was motor vehicle taxpayers in Sekadau Regency. Sampling was conducted mathematically using the Slovin formula with a 10% margin of error. The 10% margin of error was chosen based on resource limitations and access to the motor vehicle taxpayer population in Sekadau City. This approach was also used in studies by Maulana & Septiani (2022) and Juwita et al. (2023), which used the Slovin formula for sampling with a 10% margin of error. The Slovin formula is as follows:

$$n = N / (1 + (N \times e^2))$$

Where:

n: Number of samples sought

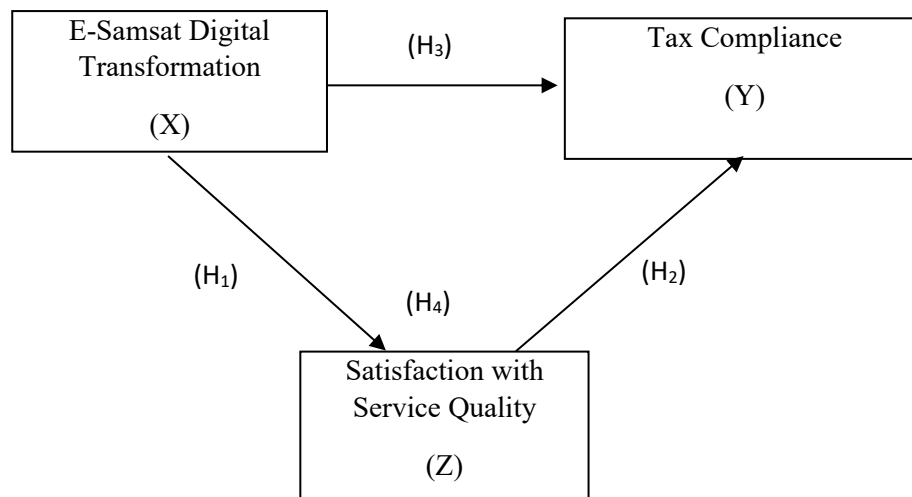
N: Population size : 36.321 (Badan Pusat Statistik Provinsi Kalimantan Barat, 2024)

e: Tolerable margin of error

Results:

$$n = 36.321 / (1 + (36.321 \times 0,052)) = 99,74 = 100$$

**Figure 1.** Research Framework



### **The Impact of E-Samsat Digital Transformation on Satisfaction with Service Quality**

The digital transformation of E-Samsat is one factor that can increase taxpayer satisfaction with the quality of service received. E-Samsat makes it easier for taxpayers to pay Motor Vehicle Tax (PKB) through ATMs and mobile banking (Wardani & Juliansya, 2018). The convenience provided by E-Samsat to taxpayers will increase taxpayer satisfaction with the quality of service they receive. Based on the explanation presented, the following hypothesis is developed:

H1: E-Samsat digital transformation influences satisfaction with service quality.

### **The Impact of Satisfaction with Service Quality on Motor Vehicle Taxpayer Compliance**

Satisfaction with service quality is one factor that can increase compliance among motor vehicle taxpayers in fulfilling their tax obligations. According to Dewi & Laksmi (2019), service quality that provides a sense of security and comfort will create a positive impression for every motor vehicle taxpayer, thereby increasing taxpayer compliance in paying Motor Vehicle Tax (PKB). Taxpayers will be more likely to demonstrate tax compliance if the service they receive is high-quality. Based on the explanation presented, the following hypothesis is developed:

H2: Satisfaction with service quality influences motor vehicle taxpayer compliance.

### **The Impact of E-Samsat Digital Transformation on Motor Vehicle Taxpayer Compliance**

The digital transformation of E-Samsat is an innovation in the Samsat service that is expected to improve motor vehicle taxpayer compliance in fulfilling their tax obligations (Bhagaskara et al., 2023). E-Samsat facilitates motor vehicle taxpayers in fulfilling their tax obligations because it can be done electronically through ATMs or mobile banking (Hartanti et al., 2020). This innovation allows taxpayers to fulfill their tax obligations anywhere and anytime, in accordance with the Motor Vehicle Tax (PKB) expiration date (Dewi & Laksmi, 2019). Based on the explanation presented, the following hypothesis is developed:

H3: The digital transformation of E-Samsat influences motor vehicle taxpayer compliance.

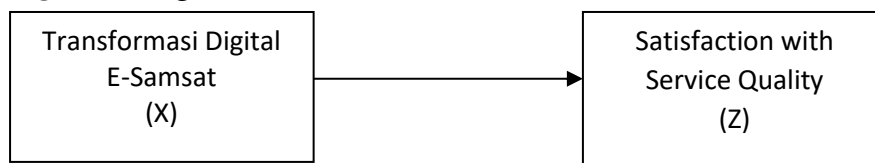
### The Impact of E-Samsat Digital Transformation on Motor Vehicle Taxpayer Compliance, with Satisfaction with Service Quality as an Intervening Variable

The digital transformation of E-Samsat can significantly improve motor vehicle taxpayer compliance if taxpayer satisfaction with the quality of service they receive is also high. Improving service quality in the implementation of E-Samsat will facilitate taxpayers' payment of Motor Vehicle Tax (PKB) (Agustine & Finatariani, 2024). The better the level of E-Samsat service, the higher the level of taxpayer compliance in fulfilling their tax obligations (Abdi & Faisol, 2023). Based on the explanation presented, the following hypothesis is developed:

H4: The digital transformation of E-Samsat will impact motor vehicle taxpayer compliance, with satisfaction with service quality as an intervening variable

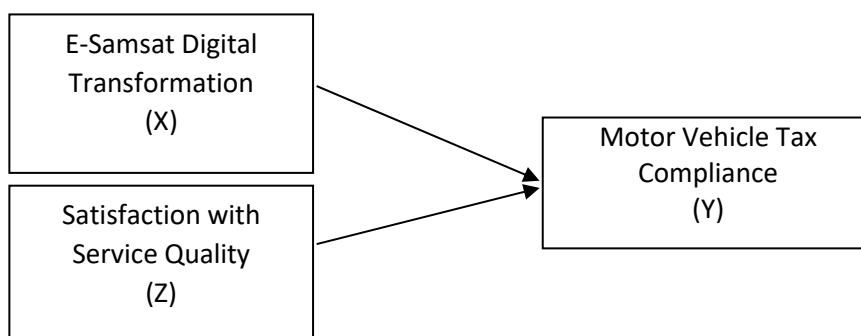
From Figure 1, it can be described into two regression models, namely:

Figure 2. Regression 1



$$Y = \alpha + \beta X + e$$

Figure 3. Regression 2



$$Y = \alpha + \beta X + \beta Z + e$$

**Research Results And Discussion**

**Results**

**Descriptive Statistics**

**Table 1. Descriptive Statistics**

	<i>N</i>	<i>Minimum</i>	<i>Maximum</i>	<i>Mean</i>	<i>Std. Deviation</i>
<b>E-Samsat Digital Transformation</b>					
X.1	100	1	5	4,00	0,696
X.2	100	2	5	4,22	0,760
X.3	100	1	5	4,15	0,809
X.4	100	1	5	3,85	0,857
X.5	100	1	5	3,87	0,884
X.6	100	1	5	4,09	0,818
X.7	100	2	5	3,91	0,793
<b>Satisfaction with Service Quality</b>					
Z.1	100	1	5	4,02	0,829
Z.2	100	1	5	3,93	0,728
Z.3	100	2	5	4,09	0,683
Z.4	100	2	5	4,01	0,703
Z.5	100	1	5	4,07	0,820
Z.6	100	1	5	3,88	0,832
<b>Tax Compliance</b>					
Y.1	100	1	5	4,26	0,836
Y.2	100	2	5	4,20	0,816
Y.3	100	2	5	4,34	0,714
Y.4	100	1	5	4,19	0,849
Y.5	100	1	5	3,96	0,887
Y.6	100	2	5	4,42	0,713

Source: Primary Data Processing Results

Based on Table 1 above, the following explanations can be found:

- Indicator X.1, from 100 respondents, had an average value of 4.00, indicating that access and use of E-Samsat were deemed easy and fast.
- Indicator X.2, from 100 respondents, had an average value of 4.22, indicating that E-Samsat was deemed efficient because it saved payment time.
- Indicator X.3, from 100 respondents, had an average value of 4.15, indicating that E-Samsat was deemed effective because it was easy to use.
- Indicator X.4, from 100 respondents, had an average value of 3.85, indicating that E-Samsat was deemed less than optimal in terms of security and convenience.

- Indicator X.5, from 100 respondents, found that this variable had an average value of 3.87, indicating that E-Samsat is not optimal in terms of its appearance and system when used.
- Indicator X.6, from 100 respondents, found that this variable had an average value of 4.09, indicating that E-Samsat is able to help taxpayers pay their taxes on time.
- Indicator X.7, from 100 respondents, found that this variable had an average value of 3.91, indicating that E-Samsat is not optimal in supporting taxpayer compliance.
- Indicator Z.1, from 100 respondents, found that this variable had an average value of 4.02, indicating that taxpayers are satisfied because they can access and complete the service process quickly.
- Indicator Z.2, from 100 respondents, found that this variable had an average value of 3.93, indicating that the clarity of information provided by the service is not optimal for taxpayer satisfaction.
- Indicator Z.3, from 100 respondents, found that this variable had an average value of 4.09, indicating that taxpayers were satisfied with the ease of accessing and carrying out the service process.
- Indicator Z.4, from 100 respondents, found that this variable had an average value of 4.01, indicating that taxpayers were satisfied with the safe and convenient service.
- Indicator Z.5, from 100 respondents, found that this variable had an average value of 4.07, indicating that taxpayers were satisfied with the effective and efficient service.
- Indicator Z.6, from 100 respondents, found that this variable had a value of 3.88, indicating that the reliability and certainty of service were not optimal for taxpayer satisfaction.
- Indicator Y.1, from 100 respondents, found that this variable had an average value of 4.26, indicating that taxpayers had no tax arrears.
- Indicator Y.2, from 100 respondents, had an average value of 4.20, indicating that taxpayers pay their taxes on time.
- Indicator Y.3, from 100 respondents, had an average value of 4.34, indicating that taxpayers meet all tax payment requirements.
- Indicator Y.4, from 100 respondents, had an average value of 4.19, indicating that taxpayers remember their tax payment due dates.
- Indicator Y.5, from 100 respondents, had an average value of 3.96, indicating

that taxpayers rarely receive administrative sanctions.

- Indicator Y.6, from 100 respondents, had an average value of 4.42, indicating that taxpayers are aware of the importance of paying motor vehicle taxes on time.

### F test

**Table 2.** F Test results

Model	Sum of Squares	Mean Square	F	Sig.
<b>Regression 1</b>				
Regression	970,507	970,507	246,722	0,000 <sup>b</sup>
<b>Regression 2</b>				
Regression	474,978	237,489	29,521	0,000 <sup>b</sup>

Source: Primary Data Processing Results

Based on Table 2, the significance value of regression models 1 and 2 is  $<0.05$ . This indicates that all equation models are suitable for use in this study.

### t-test

**Table 3.** t-test results

Model	t	Beta	Sig.
<b>Regression 1</b>			
E-Samsat Digital Transformation	15,707	,846	0,001
<b>Regression 2</b>			
E-Samsat Digital Transformation	3,041	,457	0,003
Satisfaction with Service Quality	1,189	,179	0,237

Source: Primary Data Processing Results

Based on Table 3, it can be explained that in regression model 1, the E-Samsat Digital Transformation variable has a positive effect on Satisfaction with Service Quality because the significance value is  $<0.05$ . For regression model 2, it

can be explained that the E-Samsat Digital Transformation variable has a positive effect on Tax Compliance because the significance value is  $<0.05$ , while the Service Quality Satisfaction variable has no effect on Tax Compliance because the significance value is  $>0.05$ .

## Discussion

### **The Impact of E-Samsat Digital Transformation on Satisfaction with Service Quality**

Research shows that the higher the level of digital transformation in E-Samsat, the higher the level of taxpayer satisfaction with the quality of service provided. These results align with research by Wardani & Juliansya (2018), which found that E-Samsat digital transformation has a positive effect on satisfaction with service quality.

This is because implementing E-Samsat digital transformation can save time in tax payments. Taxpayers can pay their taxes more flexibly. It provides taxpayers with convenience in paying their motor vehicle taxes because it is more effective, efficient, and can be done online from anywhere without queuing, ensuring timely payment. This contributes to taxpayer satisfaction with the quality of service provided by E-Samsat.

### **The Impact of Satisfaction with Service Quality on Motor Vehicle Taxpayer Compliance**

Research shows that taxpayer satisfaction with service quality does not affect motor vehicle taxpayer compliance. The results of this study align with research conducted by Saputra et al. (2024) and Fatikasari et al. (2024), which found that satisfaction with service quality had no effect on motor vehicle taxpayer compliance.

Taxpayer satisfaction with service quality is insufficient to encourage motor vehicle tax compliance because the clarity of service information, service reliability, and taxpayer confidence in the service are still suboptimal. This indicates that the use of existing technology has not met the expectations of vehicle taxpayers. The Sekadau Regency Government should make greater efforts to address existing deficiencies, particularly those related to the clarity of service information, service reliability, and taxpayer trust in the service. If vehicle taxpayers are satisfied, tax compliance can be achieved.

### **The Impact of E-Samsat Digital Transformation on Motor Vehicle Taxpayer Compliance**

Research findings indicate that the higher the level of E-Samsat digital transformation, the higher the level of motor vehicle taxpayer compliance. The results of this study align with those conducted by Herawati & Hidayat (2022) and Maulana & Septiani (2022), which found that the digital transformation of E-Samsat positively impacted motor vehicle taxpayer compliance.

E-Samsat digital transformation makes it easier for taxpayers to pay motor vehicle taxes because it is more effective, efficient, and can be done online anywhere without having to queue, ensuring timely payment. This contributes to greater taxpayer compliance in fulfilling their tax obligations.

### **The Effect of E-Samsat Digital Transformation on Motor Vehicle Taxpayer Compliance with Satisfaction with Service Quality as an Intervening Variable.**

The results of this study indicate that the digital transformation of E-Samsat can directly improve motor vehicle taxpayer compliance without first affecting taxpayer satisfaction with the quality of service provided. The results of this study differ from those conducted by Wardani & Juliansya (2018) and Agustine & Finatariani (2024), which found that the digital transformation of E-Samsat impacted motor vehicle taxpayer compliance through satisfaction with service quality.

Motor vehicle taxpayer compliance is more determined by the convenience offered by E-Samsat, which is more effective, efficient, and can be accessed online from anywhere without the need to queue, thus ensuring timely payment. This makes taxpayers comply with their tax obligations without having to feel satisfied with the quality of the service provided. This shows a very interesting condition from the research results, namely that tax compliance among vehicle taxpayers in Sekadau Regency is voluntary tax compliance, because vehicle taxpayers do not have to be satisfied to comply with taxes.

### **Conclusion**

The digital transformation of E-Samsat affects satisfaction with service quality. Satisfaction with service quality does not affect motor vehicle taxpayer compliance. The digital transformation of E-Samsat does affect motor vehicle

taxpayer compliance. Satisfaction with service quality does not act as an intervening variable in the relationship between the digital transformation of E-Samsat and motor vehicle taxpayer compliance.

A limitation of this study is the absence of data on the number of vehicles owned by each taxpayer.

Recommendations for future research include data on the number of vehicles owned by each taxpayer and include a variable on voluntary tax compliance. Voluntary tax compliance is crucial, considering that even a perfect system cannot be free from shortcomings.

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