

## Strategy of One-Stop Single Administration System Office in Collection of Service Vehicle Tax Arrangements in Lhokseumawe City

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### Abstract

This research aims to determine the strategies and obstacles faced by the One-Stop Single Administrative System office in collecting service vehicle tax arrears in Lhokseumawe City. Data collection techniques include observation, conducting interviews and documentation. This type of research uses a qualitative approach. Data was analyzed by means of data reduction, data presentation and drawing conclusions or verification. The results of this research are that the Single One-Stop Administrative System Strategy for Collecting Tax Arrears for Official Vehicles in Lhokseumawe City has been implemented by 1) Carrying out Socialization to Employees, 2) Carrying out Pick-up Procedures, 3) Mobile Samsat Program, 4) Determining Tax Collection. Meanwhile, the obstacles faced in efforts to collect tax arrears on official vehicles in Lhokseumawe City are employees' perception that taxes are the government's responsibility, so employees do not comply with paying taxes; Lack of Human Resources owned by Samsat officers in efforts to collect Lhokseumawe City official vehicle tax arrears; Lack of Financial Resources in Lhokseumawe City's One-Stop Single Administration System activities is also an obstacle in its efforts to collect tax arrears for official vehicles in Lhokseumawe City, Samsat has not provided road costs for field employees, road costs are really needed by field employees, there are no employee road costs will not work optimally.

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**Keywords:** Strategy, Billing, Arrears, Taxes, Vehicles

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### INTRODUCTION

Tax can be defined as a routine payment that is obligatory in nature, can be paid in cash using state-recognized means of payment or replaced with goods and must be collected by individuals who have the authority to collect taxes in accordance with applicable regulations (Sadewa, 2022). One tax that has a very big influence on regional cash income is motor vehicle tax. Motor vehicle tax is realized through law enforcement against users by imposing sanctions in the form of imposing motor vehicle tax administrative sanctions on taxpayers who do not make payments according to the due date stated in the Regional Tax Assessment Letter. Motor vehicle tax is a tax on ownership and/or control of motor vehicles (Mariana and Miranda, 2020). Motor vehicles are all wheeled vehicles and their trailers that are used on all types of land roads, and are driven by other equipment whose function is to convert a certain energy resource into the motor power of the motor vehicle in question, including heavy equipment and large equipment which are the operation uses wheels and motors and is not permanently attached and motorized vehicles are operated in water (Siahaan, 2016).

Motor Vehicle Tax is one of the taxes that has the greatest potential in contributing to Original Regional Income collected by the provincial government (Mariana and Miranda, 2020). However, not all Motor Vehicle Tax revenues are the rights of the provincial government, some are the rights of the municipal/district government with a division of 30% for the municipality/district and 70% for the province, as stated in Article 71 Paragraph (1) and Paragraph (2) Aceh Qanun Number 2 of 2012 concerning Aceh Tax states that the proceeds from Motor Vehicle Tax and Motor Vehicle Title Transfer Fees are handed over to districts/cities within the Aceh region in the amount of 30% (thirty percent). And 70% (seventy percent) of the proceeds from motor vehicle fuel tax and cigarette tax are handed over to districts/cities within the Aceh region.

Improvements in tax administration are expected to encourage taxpayer compliance, a means of monitoring motor vehicle tax that contributes to state tax revenues, namely the One-Stop Single Administration System (Aswati, 2018). The One Roof Single Administration System is a public service administration system organized by 3 government agencies in one building. This system is intended to speed up public service activities, so services are held in one building. The One-Stop Single Administration System plays an important role in enforcing sanctions, especially administrative sanctions against taxpayers, in increasing taxpayer compliance. The establishment of the Lhokseumawe City One-Stop Single Administration System is also intended to expedite, simplify and speed up tax services to the public. The types of services provided by the Lhokseumawe

City One-Stop Single Administration System are services related to motor vehicle tax collection. Motor vehicle tax itself includes tax on motor vehicles, motor vehicle title transfer fees plus mandatory contributions to the Jasa Raharja Traffic Fund.

The problem currently occurring in Lhokseumawe City is the large number of official vehicle tax arrears committed by government agencies. Information found that the Regional Technical Implementation Unit of the Aceh Financial Management Agency Region Five or the Lhokseumawe City One-Stop Manunggal Administration System recorded that 1,158 (one thousand one hundred and fifty eight) units of official vehicles, both two-wheeled and four-wheeled within the local city government, were still in arrears on taxes. . Arrears range from one to more than ten years, with the bill estimated at hundreds of millions of rupiah (Siddik, 2022). Currently, the Lhokseumawe City Government has made various efforts, including re-registering the whereabouts and status of vehicles. So the Lhokseumawe City One-Stop Single Administration System urges them to immediately pay their official vehicle tax or re-register it. Based on initial observations made by researchers, the number of official vehicle tax arrears in Lhokseumawe City starting from 2017-2022 can be seen in the table below:

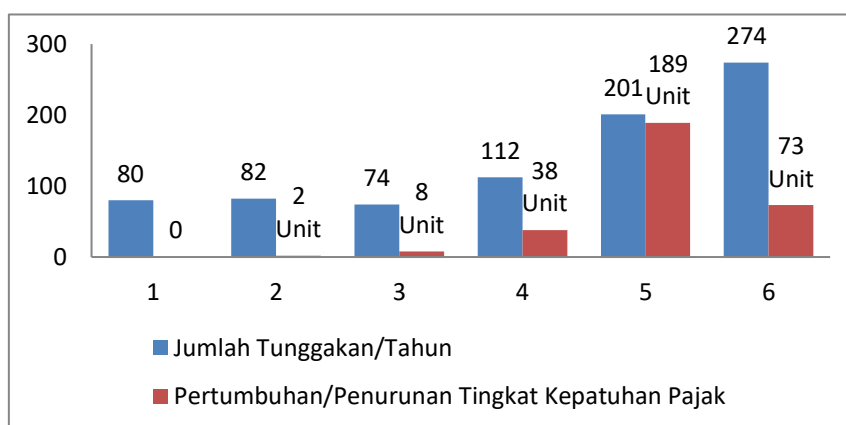
**Table 1.**  
**Data on Red Plate Vehicle Tax Arrears in Lhokseumawe City**

No	Year	Amount of Arrears/Year	Description of Growth/Decline Tax Compliance Level
1	2017	80	-
2	2018	82	Increased 2 Units
3	2019	74	Decreased 8 Units
4	2020	112	Increased 38 Units
5	2021	201	Increased 189 Units
6	2022	274	Increased 73 Units

*Source: Lhokseumawe City One-Stop Single Administration System Office, 2022*

Based on the data above, it shows that the tax arrears for official vehicles in Lhokseumawe City during 2017-2022 were 274 units that had not paid tax. Overall, almost every year the number of tax arrears increases, only in 2019 there were 8 units of tax arrears being settled, the amount of tax arrears being settled is not very significant, because in 2018 the number of arrears on official vehicles was 82 units and they were only able to settle taxes of 82 units. 8 units. Then in 2020 the number of tax arrears increased again or increased by 38 units, and the number of official vehicle tax arrears in Lhokseumawe City continued to increase until 2022 increased by 73 units. Graphically, it can be seen in Figure 1.1 below:

**Figure 1.1**  
**Amount of Increase in Service Vehicle Tax Arrears in Lhokseumawe City 2017-2022**



*Source: Data processed by researchers, 2022*

One of the factors in the large number of official vehicle tax arrears that occur in Lhokseumawe City is due to agencies auctioning vehicles and no reporting to the One-Stop Single Administration System office. Reports on agency vehicle auctions must be made so that tax arrears do not get bigger and billing needs to be done to the owners. holding the vehicle. Another reason for non-compliance with taxes that must be carried out by agencies in Lhokseumawe City is because the agencies do not have sufficient budget to cover tax vehicles, considering that currently the government's economic condition is experiencing a crisis. Not all agencies that have taxpayer vehicles have stable economic conditions within their organization, so that sometimes there are delays in tax payments when finances within the organization are insufficient and increase the need to cover other interests first for the benefit of the agency. Official vehicle tax arrears are the responsibility of each agency to fulfill tax payment obligations. Asset holders in the organization must be responsible for arrears in official

vehicle tax.

Based on information found from one of the employees of the Lhokseumawe City One-Stop Single Administration System office, he explained that the most common arrears on official vehicles were for two-wheeled vehicles, apparently this was due to the burden of paying taxes on two-wheeled vehicles being transferred to those who have the right to use and not being paid. by the government, then the vehicles used often change hands, this is what causes two-wheeled vehicles to not pay their vehicle taxes for up to a year. Employees who currently use wheeled vehicles feel reluctant to pay taxes, because basically there has been tax arrears from the previous owner. Meanwhile, for official car vehicles, tax payments are settled by the government, however tax arrears for official car vehicles are still in arrears.

Tax arrears that occur in Lhokseumawe City will result in hampered regional development if there is no coordination with the Mayor, as has been done by the One-Stop Single Administration System in other regions in resolving the problem of official vehicle tax arrears, although the problem of official vehicle tax arrears is still This will occur until the end of 2022, the Lhokseumawe City One-Stop Single Administration System continues to make efforts to collect tax arrears on official vehicles, with the aim of increasing the growth of Lhokseumawe City's Original Regional Income, this is because PAD's contribution to the realization of Lhokseumawe Regional Income so far has been on average - an average of less than 8% per year. This condition will make it even more difficult for the Lhokseumawe City Government to finance development and public services in the future if Original Regional Income does not increase optimally. One of the efforts to increase Original Regional Income in Lhokseumawe City is that the community continues to strive for mandatory vehicle tax compliance. Based on the problems above, researchers are interested in conducting research related to the strategy of the One-Stop Single Administration System office in collecting tax arrears on official vehicles in Lhokseumawe City

## LITERATURE REVIEW

### Concept of Strategy

Strategy is actually familiar in every day-to-day conversation, often the term strategy in our thinking has our own thoughts when reading this word, either in writing or when talking to other people. (Makmur 2009:128) states that strategy is an action that is very influential and really determines the success of a program or activity, both in the future and in the future. A good strategy is not only determined by individual intelligence, but also by cooperation, especially to be able to obtain accurate data regarding the social problems that are the goal of change and the forces that do not want this change to take place. According to Hessel Nogi Tangkilisan (2003:20) strategy is a process where the mission and basic goals of an organization are prepared by using its resources to achieve these goals. Strategy is needed because of societal developments, technological advances, and market demands as a whole. Strategy is a pattern of goals, policies, programs, decisions and allocation of resources that requires an understanding of what an organization is, what it does, and why it does it. The strategic process in an organization is stated clearly in documents known as plans.

### Public Service Concept

Service can be defined as an activity or benefit that can be offered by one party to another party. These services include speed of service, comfort provided, ease of location, reasonable and competitive prices (Sunarto, 2018: 105). According to Suit and Almasdi (2018: 88) to serve the community in an excellent manner we are required to provide services that are reliable, fast and complete with additional empathy and an attractive appearance. Meanwhile, according to Gronroos in Ratminto (2015: 2) service is an activity or series of activities that are invisible (cannot be touched) which occur as a result of interactions between consumers and employees or other things provided by the company providing the intended service. to solve consumer/customer problems.

The characteristics of good service according to Kasmir (2016:39) are formulated as follows:

1. Responsible for every customer/visitor from start to finish.
2. Able to serve quickly and precisely.
3. Able to communicate.
4. Able to guarantee the confidentiality of every transaction.
5. Have good knowledge and abilities.
6. Try to understand customer/visitor needs.
7. Able to provide trust to customers/visitors.

Every government agency is formed to achieve the goal of providing satisfaction to the community. If the stated goals are achieved then it can be said to be a success. In order for the stated goals to be achieved, good and quality service is needed. Because good and quality services can help the government achieve these goals. Service is very important for every community because the higher the quality of service provided, the greater the trust the community will have in the government which operates in the service sector.

Based on Law Number 25 of 2009 article one (1) concerning Public Services, the definition of public services is "Public Services are activities or series of activities in order to fulfill service needs in accordance with statutory regulations for every citizen and resident regarding goods, services, and/or administrative services provided by public service providers". Public service is a service activity that is carried out professionally, with quality, and has positive services that are able to help meet the needs of the community in accordance with government regulations. With the existence of services, there is automatically interaction between the community and the employees concerned in an organization. Communication is very important in serving the community, because communication functions to help and find out what the community needs.

## Functions of the One-Stop Single Administration System Based on Type of Service

As technology develops, there are various alternative services provided to make things easier for taxpayers, such as carrying out the process of making, validating or extending motor vehicle registration documents. According to Fazri (2021), currently there are seven Samsat services that can be used by the public, namely:

1. **Single Main Administration System**  
The One-Stop Single Administration System functions as the very first service. Where still using the conventional system. This means that people must come to the One-Stop Single Administration System office. Then you have to follow the steps at each available counter. There are registration and verification counters, as well as payment and delivery counters. This Samsat service is still considered difficult for the community. Because taxpayers have to fill out the form manually, then photocopy the files, queue at each counter, and make payments in cash.
2. **One-Stop Single Administration System based on THRU Drive**  
This is a service for taxpayers so they don't have to get out of the vehicle. You simply carry out the registration process and pay from the top of the vehicle. Vehicle owners only need to prepare documents, such as BPKB, STNK and original KTP. It's easy, you don't have to bother photocopying. After that, move to counter two for payment and collection of new documents.
3. **Mobile One-Stop Single Administration System**  
Ease of mobile Samsat services. They can meet the community or pick up the ball system. Samsat who use cars will be in strategic locations, such as markets, well-known campuses, agencies that require collective tax payment services, or crowded places.
4. **One-Stop Single Administration System Outlet**  
The next function is Samsat outlets which are located in public service areas or community gathering places, such as shopping centers or malls.
5. **One Roof District Administration System**  
Next there is sub-district Samsat, which is currently being developed in sub-districts throughout Indonesia.
6. **E- One-Stop and Online Single Administration System**  
Next service with the latest pattern or method. People do not need to come to the One-Stop Manunggal Administration System service office. They just have to struggle with the official application or website. This annual tax payment can be made via ATM or e-banking.
7. **Single One-Stop Digital Administration System**  
One-Stop Digital Single Administration System is a service that uses an electronic or digital system. Both from the registration process, to receiving the motor vehicle completeness certificate as requested. This Digital One-Stop Single Administration System is an object of the Main One-Stop Single Administration System, where services require people to come to the office. With a process similar to manual or conventional. But what was previously conventional has been replaced by digitalization.

## RESEARCH METHODS

His type of research uses a qualitative approach. The qualitative research approach is descriptive because through this qualitative approach it is possible to solve problems that are investigated in depth (participant observation) by describing the current state of the subject and research object based on the facts that appear as they really are. Data collection techniques include observation, conducting interviews with several informants and documentation. Data was analyzed by means of data reduction, data presentation and drawing conclusions or verification.

## RESULTS AND DISCUSSION

### Strategy of the One-Stop Single Administration System Office in Efforts to Collect Tax Arrears on Official Vehicles in Lhokseumawe City

Data on official vehicles with tax arrears is 1,158 units, resulting in the Lhokseumawe City government experiencing losses of up to 1.1 billion. The amount of loss due to tax arrears on official vehicles is calculated from 2017 to the present, and the tax arrears data was found based on the [mr-esamsat website. acehprov.go.id](http://mr-esamsat.acehprov.go.id). Therefore, it is necessary to carry out further analysis regarding the role played by Samsat in collecting tax arrears on official vehicles. The role of the Lhokseumawe City Samsat in collecting tax arrears on Lhokseumawe City official vehicles is:

#### 1. Conduct outreach to employees

This socialization aims to raise awareness among the public or employees to pay vehicle tax on time. Socialization is very important for every organization to achieve its goals. Socialization was carried out in all sub-districts in Lhokseumawe City, because as is known, every agency in Lhokseumawe City has tax arrears on official vehicles. Socialization really needs to be carried out by organizations, socialization is the first effort carried out by organizations or samsat so that agencies and employees are able to settle their official vehicle tax arrears. The message conveyed in the socialization carried out by Lhokseumawe City Samsat officers was to explain to all employees how to easily complete tax payments, as well as providing information to employees about the importance of paying off tax arrears on the vehicles they use.

#### 2. Carry out the Ball Pick Up Procedure

The ball pick-up service is a service carried out by the ball pick-up team from the Lhokseumawe City One-Stop One-Stop Administrative System Office by going around to locations such as sub-districts, villages/gampongs, agencies and other strategic locations. This service is a superior program that is carried out regularly, and has full support from the

Lhokseumawe City government. Samsat has a pick-up procedure in an effort to collect tax arrears on official vehicles. It has been proven that as long as the pick-up procedure is carried out, tax bill payments in Lhokseumawe City are increasing. The following situation of the thumb procedure carried out by Lhokseumawe City Samsat can be seen in the following picture:

### 3. Mobile Samsat Program

The Mobile One-Stop Manunggal Administration System is a service that provides motor vehicle tax payment services outside the office. The schedule for the mobile One-Stop Administration System in the Lhokseumawe City area which is not carried out every day, the mobile Samsat is only carried out on Wednesdays and Fridays. Meanwhile, the remaining days are carried out in other areas. The mobile One-Stop Single Administration System is not only implemented in the Lhokseumawe City area, North Aceh Regency is also the target of operations carried out by Samsat.

### 4. Determine Tax Reduction

Tax relief is a policy provided by the government to the public to make it easier to pay taxes. Tax whitening takes the form of an action to eliminate some or all of the tax sanctions or fines on motorized vehicles. The Lhokseumawe City One-Stop Single Administration System Office has issued a tax whitening policy starting from January 3 to June 30 2023. The opportunity for tax whitening is not utilized as well as possible by the public, to date there are still many official vehicles that are recorded as having not carried out any tax whitening or repayment of tax arrears.

## **Obstacles Faced by the One-Stop Single Administration System office in Efforts to Collect Tax Arrears on Official Vehicles in Lhokseumawe City**

The One-Stop Single Administration System Office in its efforts to collect official vehicle tax arrears in Lhokseumawe City does not always run well, there are several obstacles faced by officers when providing public services to employees who have official vehicle tax arrears. It has been analyzed in this research that officers from the One-Stop Single Administration System office have provided quite good service, but when the Samsat collected tax arrears on official vehicles in Lhokseumawe City, several obstacles were encountered by the officers when carrying out the collection. The obstacles faced in efforts to collect taxes in Lhokseumawe City are:

#### 1. Service vehicle tax arrears are charged to employees

The large number of tax arrears on two-wheeled service vehicles in particular is due to the fact that tax arrears on two-wheeled service vehicles are required to be paid by themselves, the tax arrears have soared so much that employees are no longer able to pay off the tax arrears on the vehicles they use. Based on the research results found by researchers, it turns out that the two-wheeled official vehicle tax is borne by their respective employees, the payment of two-wheeled vehicle tax is not borne by the agency, but is borne by the employees themselves, this is what causes arrears in official vehicle tax, especially two-wheeled vehicles. Currently it cannot be resolved, because almost all of the two-wheeled vehicles used by agency employees have often changed hands, causing vehicle tax arrears to increase from previous users.

#### 2. Lack of Human Resources Possessed by Samsat Officers in Efforts to Collect Tax Arrears for Lhokseumawe City Service Vehicles

Tax arrears are not realized enough in the collection of vehicle tax arrears in Lhokseumawe City simultaneously due to the lack of Human Resources owned by Samsat members. Availability of Human Resources is needed in every organization, because it is believed that Human Resources can be used as a guide for completing an activity or job, the number of Human Resources is very determining in calculating the effective and efficient completion of work, inaccuracies in the provision of Human Resources can result in inefficient and effective completion of work. The lack of human resources currently available to officers is also a problem in collection efforts. The number of Human Resources owned by the One Roof Administration System Office in the billing section only consists of 2 people, this number does not really support the performance of officers in efforts to collect official vehicle tax, because the number of agencies in Lhokseumawe City is very large, almost all agencies have arrears tax on their vehicles, although tax collection efforts are routinely carried out every month, until now these collection efforts have not been able to be carried out simultaneously. This is one of the reasons why the efforts of the One-Stop Single Administration System Office in the billing process have not gone completely well.

#### 3. Lack of Financial Resources

Another problem also arises from the lack of budget owned by Lhokseumawe City One Roof Administrative System Office officers, officers in the billing section do not have a special budget for billing efforts, the only budget available is food and drink costs for officers, while for vehicle fuel costs and incentives have not yet been budgeted for in the Lhokseumawe City One Roof Administrative System Office organization

## **CONCLUSION**

So far, the office's strategy of a single, one-stop administrative system in collecting tax arrears on official vehicles in the city of Lhokseumawe has been carried out well. Officials at the One-Stop Administration System office have attempted to provide professional services to employees who are in arrears on their official vehicle taxes, but despite this, currently there are still official vehicle tax arrears found in Lhokseumawe City. This is because there are problems related to unclear policies regarding official vehicle tax which is charged to employees and is not paid by the government.

The obstacle faced in efforts to collect official vehicle tax arrears in Lhokseumawe City is that official vehicle tax arrears are charged to employees, this is what causes official vehicle tax arrears to date to never be resolved, because special two-wheeled official vehicles are charged to the user, whereas Tax arrears have already occurred for previous users, as a result the tax arrears on official vehicles are increasing and employees are unable to pay them. Lack of Human Resources owned by Samsat officers in efforts to collect tax arrears on Lhokseumawe City official vehicles, currently the number of human resources possessed by officers of the one-stop administration system office in the billing section is still very lacking, there are only 3 employees in the billing section, and this number is not yet able to meet the requirements so that all employee activities in the field can be completed optimally. The lack of financial resources in the activities of the Lhokseumawe City

one-stop administrative system office is also an obstacle in its efforts to collect tax arrears for official vehicles in Lhokseumawe City, Samsat has not provided road costs for field employees, road costs are really needed by field employees, there are no road costs employees will not work optimally.

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