

(Research) Article

The Effect of the Setempo Program on Service Efficiency at the Belitung Regency SAMSAT Office

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Abstract: This study aims to analyze the effect of the Samsat Setempo program on the efficiency of tax payment services in Belitung Regency as material for evaluation and development of public service policies. This study uses a quantitative method with an associative approach. The research population includes all motor vehicle taxpayers who use the Samsat Setempo Program services in Belitung Regency. The sample size is 50 respondents. Research data were collected through questionnaires compiled based on the Samsat Setempo Program indicators and service efficiency. The data analysis techniques used included testing the validity and reliability of the instruments, testing classical assumptions, and testing hypotheses with partial significance tests (t-tests). The entire data analysis process was carried out using SPSS software version 27. The results showed that the effect of the Setempo program on service efficiency at the Belitung Regency Samsat office was positive and significant, meaning that the Setempo program could be used as a follow-up strategy in improving regional taxation services in Belitung Regency.

Keywords: Motor Vehicle Tax; Program; Public; SAMSAT; Service Efficiency.

1. Introduction

Public services are an important aspect of modern government because they are directly related to the public's need for fast, accurate, and efficient administrative services. The efficiency of public services is not only related to the speed and accuracy of services, but also reflects the optimal use of resources to produce maximum service output. In the context of motor vehicle administration services, SAMSAT is the government's spearhead in providing services to taxpayers, including motor vehicle tax payments, vehicle transfer fees, and vehicle registration certificate (STNK) validation.

Local taxes are one of the main sources of Local Own-Source Revenue (PAD), which plays an important role in supporting government administration and development. Motor Vehicle Tax (PKB) makes a significant contribution, but its implementation still faces service constraints, such as limited access, time, and payment process efficiency, which can affect taxpayer compliance rates. As an effort to improve the quality of public services, the local government has developed service innovations, one of which is through the Samsat Setempo program. It is hoped that this program will be able to shorten service time, increase ease of access, and encourage efficiency in tax payment services.

The issue of service efficiency is relevant because efficiency not only affects internal organizational processes, but also gives the public a better perception of service (Mahmudi, 2015). In the context of SAMSAT, service efficiency includes short service times, simple procedures, readiness of infrastructure, and the competence of responsive officers. All of these factors have the potential to be influenced by the design and implementation of the SAMSAT Setempo Program, but the extent of this influence has not been empirically measured in scientific literature.

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The main challenges often found in SAMSAT services include long queues, complicated procedures, and limited service capacity at the central office, which have an impact on low efficiency and public satisfaction (Dwina & Himawan, 2025). Empirical studies of service innovations at SAMSAT show that various innovations, such as mobile services, E-Samsat digitization, and outreach programs, can support improvements in the quality of public services (Ulfah, 2024) (Saputra, 2023). Studies on innovative services such as SAMSAT Masuk Desa (SAMADES) also show that innovative approaches that bring services closer to the community can improve service access, while also having a positive impact on service quality and tax payment awareness (Saputra et al., 2024).

In Belitung Regency, the Samsat Setempo program has been implemented as part of a strategy to improve regional taxation services. However, the effectiveness of this program in improving the efficiency of tax payment services still needs to be examined empirically. Therefore, this study aims to analyze the effect of the Samsat Setempo program on the efficiency of tax payment services in Belitung Regency as material for the evaluation and development of public service policies.

2. Preliminaries or Related Work or Literature Review

2.1 Samsat Setempo Program

The Samsat Setempo Program is a public service innovation in the field of motor vehicle tax administration that is temporarily held at certain locations to bring services closer to the community. This program provides motor vehicle tax payment and vehicle registration certificate (STNK) validation services outside the main Samsat office, making it easier for the community to fulfill their tax obligations without having to travel long distances and spend a lot of time. The concept of proactive service in Samsat Setempo is designed to improve service accessibility and overcome the problem of low taxpayer compliance caused by limited access and service efficiency (Mulya et al., 2024).

In terms of service, the Samsat Setempo Program emphasizes speed of service, clarity of procedures, and ease of access for the public. Services are provided by competent officers with a relatively simple process flow, short completion times, and transparent service fees in accordance with applicable regulations. Several studies show that the existence of Samsat Setempo has reduced queues at the main Samsat office, increased public convenience, and improved perceptions of the quality of public services in the field of regional taxation (Pangestu, 2024). Thus, the Samsat Setempo Program not only functions as a means of tax collection but also as an effort to improve the quality and efficiency of public services.

2.2. Service Efficiency

Service efficiency in public services is understood as the ability of service providers to deliver services with minimal use of resources, particularly in terms of time, cost, and procedures, without compromising service quality. Service efficiency is part of public service performance that reflects the ability of the bureaucracy to reduce administrative barriers and waste of resources so that services can be delivered quickly and accurately to the community (Dwiyanto, 2020). Efficient services are characterized by simple processes, fast completion times, clear information, and certainty of service costs that can be directly felt by the community as service users (Rukayat, 2018).

Improving service efficiency is the main objective of bureaucratic reform and public service innovation. Inefficient public services are generally caused by complicated procedures, long waiting times, and weak coordination between service units (Nugroho, 2020). Conversely, efficient services contribute to increased public satisfaction and trust because services become faster, more accessible, and the results of the services can be predicted well, so that service efficiency is seen as a key element in the success of public service delivery (Setiawan & Wahyudi, 2021).

3. Materials and Method

This study uses a quantitative method with an associative approach, which is an approach used to analyze the relationship and influence between two or more variables (Sugiyono, 2020). This approach was chosen to examine the influence of the Samsat Setempo Program on service efficiency in Belitung Regency. The type of research design used is a comparative causal design, which focuses on testing the cause and effect relationships between variables through statistical data processing (Creswell, J. W., & Creswell, 2022). This design was chosen

to determine the extent to which the Samsat Setempo Program can influence the level of service efficiency perceived by the community.

The variables in this study consist of variable X, namely the Samsat Setempo Program, using indicators such as ease of service, speed of service process, accessibility of services, service personnel, and certainty and transparency of services (Mulya et al., 2024). The Y variable is service efficiency, using indicators such as service time, service procedures, service costs or fees, service facilities and infrastructure, and service provider competence (Ministry of PANRB, 2017).

The research population included all motor vehicle taxpayers who used the Samsat Setempo Program services in Belitung Regency. The sample size was 50 respondents. Research data were collected through questionnaires designed based on the Samsat Setempo Program indicators and service efficiency. The data analysis techniques used included testing the validity and reliability of the instruments, testing classical assumptions, and testing hypotheses with partial significance tests (t-tests). The entire data analysis process was carried out using SPSS version 27 software to obtain accurate and reliable analysis results.

4. Results and Discussion

4.1 Validity Test

The validity test was conducted by comparing the calculated r value with the table r value for the degree of freedom (df) = $n - 2 = 50 - 2$, so $df = 48$, and the table $r = 0.2787$. The data can be considered valid if the calculated r value $>$ table r . The following are the validity test results for each research variable.

Table 1. Validity Test of Setempo Program Variables

Indicator	R value	Table R	Description
X1.1	0,953	0,2787	Valid
X1.2	0,945	0,2787	Valid
X2.1	0,905	0,2787	Valid
X2.2	0,857	0,2787	Valid
X3.1	0,823	0,2787	Valid
X3.2	0,846	0,2787	Valid
X4.1	0,953	0,2787	Valid
X4.2	0,953	0,2787	Valid
X4.3	0,652	0,2787	Valid
X5.1	0,803	0,2787	Valid
X5.2	0,854	0,2787	Valid

Source: Primary data processed in 2026

Table 2. Validity Test of Service Efficiency Variables

Indicator	R value	Table R	Description
Y1.1	0,863	0,2787	Valid
Y1.2	0,815	0,2787	Valid
Y2.1	0,753	0,2787	Valid
Y2.2	0,790	0,2787	Valid
Y3.1	0,863	0,2787	Valid
Y3.2	0,842	0,2787	Valid
Y4.1	0,786	0,2787	Valid
Y4.2	0,857	0,2787	Valid
Y5.1	0,953	0,2787	Valid
Y5.2	0,953	0,2787	Valid
Y5.3	0,652	0,2787	Valid

Source: Primary data processed in 2026

Based on the data in the table above, it can be concluded that all variables in this study are valid, namely the calculated r value > table r with a value of 0.2787.

4.2 Reliability Test

Table 3. Reliability Test

Variable	Alpha Cronbach	Critical Value	Description
X	0,892	0,2787	Reliable
Y	0,897	0,2787	Reliable

Source: Primary data processed in 2026

Based on the data in the table above, it can be concluded that Cronbach's Alpha values above 0.6 indicate that all variables are reliable and suitable for further testing.

4.3 Classical Assumption Test

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		50
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	1.94161281
Most Extreme Differences	Absolute	.096
	Positive	.049
	Negative	-.096
Test Statistic		.096
Asymp. Sig. (2-tailed) ^c		.200 ^d
Monte Carlo Sig. (2-tailed) ^e	Sig.	.289
	99% Confidence Interval	
	Lower Bound	.277
	Upper Bound	.300

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

d. This is a lower bound of the true significance.

e. Lilliefors' method based on 10000 Monte Carlo samples with starting seed 299883525.

Figure 1. Normality Test

Source: Primary data processed in 2026

Based on the figure above, it can be concluded that the regression model is normally distributed. This is indicated by a significance value or asymp sig (2-tailed) value greater than 0.05. This can be seen from the asymp sig (2-tailed) value of 0.200, which means $0.200 > 0.05$.

Model	Coefficients ^a				
	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
1	B	Std. Error	Beta		
	(Constant)	.222	1.440	.154	.878
	Variabel Program Setempoh	.032	.035	.131	.915
					.365

a. Dependent Variable: ABS_RES

Figure 2. Heteroscedasticity Test

Source: Primary data processed in 2026

As seen in the figure above, the heteroscedasticity test can be seen from the significant value of a program setempo variable of 0.365. This indicates that the program setempo variable has a significance value of more than 0.05. Therefore, from the heteroscedasticity test, it can be concluded that there is no heteroscedasticity.

4.4 Hypothesis Test

Model	Coefficients ^a				
	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
1	B	Std. Error	Beta		
	(Constant)	3.454	2.400	1.439	.157
	Variabel Program Setempoh	.892	.059	.909	15.136 <.001

a. Dependent Variable: Variabel Efisiensi Pelayanan

Figure 3. t-test

Source: Primary data processed in 2026

Based on the figure above, it can be seen that the t-value of the setempo program variable is 15.136, while the t-table value at a significance level of 5% (0.05) and df (50-2) is 1.677, which means that the t-value is greater than the t-table ($15.136 > 1.677$). Meanwhile, the significance value is <0.001 , which means it is smaller than 0.05 ($0.001 < 0.05$). This indicates that the setempo program variable has a positive and significant effect on service efficiency.

5. Conclusion

The conclusion of this study shows that the impact of the Setempo program on service efficiency at the Belitung Regency Samsat office has shown positive and significant results, meaning that the Setempo program can be used as a follow-up strategy in improving regional taxation services in Belitung Regency. The implementation of this program has been able to improve efficiency in terms of service time, service procedures, service costs or fees, facilities and infrastructure, and the competence of service providers. The Setempo program has been proven to help shorten service time, simplify administrative procedures, and provide clarity on the costs that must be paid by the community. In addition, adequate support in terms of facilities and infrastructure, as well as the competence of service officers, have contributed to the creation of more efficient services. Thus, the Setempo program can be considered an effective public service innovation in improving the performance of Samsat services and community satisfaction in Belitung Regency.

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