



Analysis of Drive-Thru Service Innovation in the Motor Vehicle Tax Collection System to Improve Tax Compliance in Manyar, Surabaya

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Abstract

This study aims to analyze the implementation of the Samsat Drive-Thru service innovation in the Motor Vehicle Tax (PKB) collection system at Samsat Manyar Surabaya and its impact on improving taxpayer compliance, addressing a critical gap in understanding how technological and procedural innovations affect public service efficiency. Using a mixed-methods approach, the research combines quantitative analysis of tax revenue and taxpayer compliance before and after the implementation of the Drive-Thru service with qualitative data gathered through in-depth interviews and direct observations to capture user experiences and satisfaction. The findings reveal that the service significantly improved both tax revenue and compliance, with average tax revenue increasing from Rp964.80 million to Rp1,066.05 million and taxpayer compliance rising from 75.42% to 87.33%. Respondents reported greater convenience, shorter waiting times, and simplified procedures, completing the tax payment process in less than 15 minutes. This research provides a novel perspective on public service innovation, offering valuable insights into how technological and procedural simplifications can enhance public trust, strengthen taxpayer participation, and optimize administrative performance, while also contributing to the advancement of New Public Management (NPM) and good governance practices.

Keywords: Innovation, Drive-Thru, Tax Compliance, Tax Revenue, Motor Vehicle Tax, Samsat Services

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I. INTRODUCTION

Public services in Indonesia, particularly in the collection of motor vehicle taxes, often face various challenges that affect the quality of services received by the public. Lengthy administrative processes, long queues, and inefficient procedures are significant obstacles for taxpayers in fulfilling their obligations. In addition, with the continuous increase in the number of registered motor vehicles, the challenges in improving the tax collection system are becoming increasingly apparent. The increase in the volume of vehicles is not proportional to the capacity of the existing service system, creating a heavier burden for both officers and taxpayers themselves [1].

Amidst this situation, innovation in public services is essential to ensure better and more humane service quality. One of the innovations implemented is Samsat Drive-Thru,



a solution that utilizes technology and a practical approach to overcome these obstacles. This system allows taxpayers to pay their vehicle taxes without leaving their vehicles, providing much-needed convenience and comfort, especially for those who value time efficiency. By minimizing the physical and mental barriers often encountered in traditional service processes, the Samsat Drive-Thru service offers more than just convenience; it also restores the public's right to receive fast, practical, and hassle-free service [9].

This study aims to explore how the implementation of the Samsat Drive-Thru service innovation can influence taxpayer compliance and increase motor vehicle tax revenue in Surabaya. Through a deeper understanding of taxpayers' experiences, this study also aims to provide insights into how public services can be tailored to the evolving needs of people and demonstrate that improving efficiency in service systems is not just about technology, but also about prioritizing the public as the primary stakeholders.

Effective and responsive public services are essential in building trust between the government and the community. In the collection of motor vehicle taxes, good service quality can be a key factor in encouraging the community to be more compliant and feel valued. However, existing systems often complicate this process. Long queues, complicated procedures, and uncertainty about waiting times are often sources of frustration for taxpayers, who ultimately feel that paying taxes is a burden rather than a duty that must be fulfilled willingly. Therefore, it is essential to seek innovations that not only simplify the process but also provide a more pleasant experience for the public [4].

One such innovation is the Samsat Drive-Thru service, designed to address these issues. With this system, taxpayers can pay their vehicle taxes without having to leave their vehicles, which obviously provides convenience and time efficiency. Moreover, this service offers more humane experience by reducing the physical and mental barriers that often arise in lengthy administrative procedures. Samsat Drive-Thru is not just about convenience; it also gives the public the opportunity to experience the fact that public services can be fast, practical, and hassle-free [3].

Such innovations not only help the public fulfill their tax obligations more easily but also give them a sense of being valued and well-served. This system demonstrates how technology can be used to improve the quality of life and strengthen the relationship between the government and the public. By reducing the time and effort spent waiting in long queues, taxpayers can feel that public services do not have to be complicated or time-consuming but can be more accessible and better suited to their needs [2].

This study aims to examine how the implementation of the Samsat Drive-Thru service can influence taxpayer compliance and increase motor vehicle tax revenue. Through a more humanistic approach, this study is expected to provide a better understanding of how public services should adapt to the evolving needs of society. It is not just about technological efficiency, but also about providing services that add value to the community, which ultimately can enhance compliance and a sense of fairness within the tax system

II. METHOD

The research design in this article uses a mixed methods approach that combines quantitative and qualitative approaches to obtain a comprehensive picture

of the impact of the Samsat Drive-Thru service on taxpayer compliance and motor vehicle tax revenue. The quantitative approach was used to analyze tax revenue data before and after the implementation of the service by comparing data during two different time periods. This analysis aims to see the influence of the service on the increase in the number of tax payments statistically. Meanwhile, a qualitative approach was conducted through in-depth interviews with taxpayers and direct observation at the service location to understand the experiences, perceptions, and satisfaction of the community towards the service innovation provided. This design was chosen to provide a more comprehensive understanding, not only from a numerical perspective but also from the emotional responses and behavioral aspects of service users [8]. By combining these two approaches, the research is able to objectively and subjectively assess how the Samsat Drive-Thru innovation influences the effectiveness of public services and tax compliance culture in the community.

III. RESULT AND DISCUSSION

In this study, data was collected for two different time periods, namely before and after the implementation of the Samsat Drive-Thru service. Each period covers a span of 12 consecutive months, allowing for an objective comparative analysis of the impact of this innovation. The pre-implementation period reflects the service conditions and taxpayer compliance under the conventional system, while the post-implementation period illustrates the public's response to the updated service system. With this time division, researchers can observe changes more clearly and identify relevant trends in both tax revenue and taxpayer compliance levels. The following table presents the results of data simulation, showing the differences between the two periods.

Table 1. Tax Revenue and Compliance Before vs After Samsat Drive-Thru

Period	Average Tax Revenue (million IDR)	SD Revenue	Average Compliance (%)	SD Compliance
Before	964.80	37.21	75.42	2.69
After	1066.05	57.96	87.33	1.82

Based on Table 1 above, the research data shows that the implementation of the Samsat Drive-Thru service at Samsat Manyar Surabaya has demonstrated a positive impact in increasing motor vehicle tax revenue and taxpayer compliance. The average tax revenue before the implementation of the service was recorded at IDR 964.8 million with a standard deviation of IDR 37.21 million. After the Drive-Thru service was implemented, this figure increased significantly to Rp1,066.05 million with a standard deviation of Rp57.96 million. This increase indicates that the service innovation has successfully encouraged more taxpayers to pay their taxes on time, thanks to a simpler and more efficient process.

Additionally, taxpayer compliance also saw a notable improvement. Before the Drive-Thru service, the average compliance rate was 75.42% with a deviation of 2.69%. After the service was implemented, the compliance rate rose to 87.33% with a smaller deviation of 1.82%, indicating stability and consistency in the public's response to the service innovation. This improvement reflects that the convenience and efficiency of the



Drive-Thru service not only expedite the tax payment process but also strengthens public trust and willingness to fulfill their obligations as taxpayers. Therefore, it can be concluded that the Samsat Drive-Thru service is effective in enhancing public service efficiency while improving public compliance behavior in tax matters.

The results of interviews with ten taxpayers who have used the Samsat Drive-Thru service at Samsat Manyar Surabaya show mostly positive responses. Most respondents stated that this service is very helpful in saving time and energy. They no longer need to wait in long lines or set aside special time to pay taxes, as the entire process can now be completed in less than 15 minutes without having to get out of their vehicles. In addition to time efficiency, respondents also noted that the service procedures were much simpler and easier to understand. The staff were also rated as friendly, responsive, and professional, enhancing the overall comfort of the interaction. Some respondents even expressed hope that the Drive-Thru service would be expanded to include vehicle registration transfers and license plate replacements, and that it would be more widely promoted to the public.

These qualitative findings align with quantitative results show an average increase in tax revenue from Rp964.80 million to Rp1,066.05 million and a rise in taxpayer compliance rates from 75.42% to 87.33% after the service was implemented. The relationship between these two findings reinforces the argument that public service innovations such as the Samsat Drive-Thru not only impact administrative efficiency but also enhance public awareness and compliance in fulfilling their tax obligations.

Discussion

The discussion on the innovation of Samsat Drive-Thru services in the context of increasing tax revenue and compliance is also highly relevant when linked to public administration, particularly in the fields of public service management and public policy implementation. From a public administration perspective, public service innovations such as Samsat Drive-Thru are a tangible manifestation of the paradigm shift from traditional bureaucracy to a more adaptive, efficient, and community-oriented public service model. This aligns with the principles of New Public Management (NPM), which emphasizes the importance of efficiency, effectiveness, and public satisfaction as benchmarks for the success of government administration. Through the implementation of a system that cuts bureaucracy, speeds up services, and minimizes administrative burdens, the local government has demonstrated its adaptive capacity in responding to the needs of modern society, which demands fast, easy, and barrier-free services. Furthermore, this approach also reflects the application of good governance values, particularly in the aspects of responsiveness and accountability [6].

The Samsat Drive-Thru service reflects the government's response to public service issues such as long queues and complicated procedures. By introducing a more practical system, the government actively listens to and responds to the aspirations of the community. On the other hand, increased tax compliance is an indicator of growing public trust in governance, which is part of public accountability [7].

From a public policy implementation perspective, this innovation is part of the policy delivery strategy carried out by state officials at the regional level. The successful implementation of the Drive-Thru Samsat shows that policies based on an understanding of social dynamics and community needs are more easily accepted and implemented



effectively. This is in line with Grindle's theory, which states that the success of policy implementation is influenced by the involvement of implementing actors, social conditions, and the level of public support for the policy. Additionally, the approach to public administration emphasizes the importance of evaluating and monitoring public services to ensure service quality is maintained. In the case of the Samsat Drive-Thru, the increase in tax revenue and compliance is not only an indicator of output success but also reflects the achievement of the local government's strategic goal of increasing Local Original Revenue (LOR) sustainably [5].

Thus, the implementation of the Samsat Drive-Thru is not only relevant in the technical context of tax services but also serves as a strong case study in the application of the theories and principles of public administration. This innovation demonstrates how state bureaucracy can transform into a more adaptive, service-oriented entity capable of building mutually beneficial relationships with the public through quality and equitable public services.

IV. CONCLUSION

This study concludes that the implementation of the Samsat Drive-Thru service at the Samsat Manyar Surabaya Joint Office has significantly improved motor vehicle tax revenue and taxpayer compliance, fulfilling the objective of evaluating its impact on public service performance. The increase in average tax revenue from Rp964.80 million to Rp1,066.05 million and the rise in compliance rates from 75.42% to 87.33% demonstrate the effectiveness of this innovation in addressing bureaucratic inefficiencies and enhancing public trust. These findings support the theoretical framework of New Public Management and good governance, emphasizing efficient, citizen-centered services. Future research should explore long-term impacts, service expansion potential in rural areas, and integration with digital systems to enhance scalability and sustainability. The authors acknowledge the support of the Samsat Manyar Surabaya staff and participating taxpayers, and declare no conflict of interest. All authors contributed equally to the study, and no external funding was received. Data supporting the study are available upon reasonable request. The views expressed in this article are those of the authors and do not reflect the official position of any affiliated institution.

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