

## ONE-STOP INTEGRATED SERVICE SYSTEM TO IMPROVE COMMUNITY SERVICES IN PAYING VEHICLE TAXES AT SAMSAT KABANJAHE

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### ABSTRACT

This article discusses the implementation of One-Stop Integrated Services (PTSP) in improving the quality of Motor Vehicle Tax payment services at SAMSAT Kabanjahe, Karo Regency. PTSP is positioned as an instrument of bureaucratic reform that aims to simplify procedures, increase service certainty, and strengthen the effectiveness of public services. The article uses a descriptive qualitative approach by collecting data through observation, in-depth interviews with SAMSAT officials and employees, as well as the taxpayer community, and documentation studies. The results of the discussion show that the implementation of PTSP is able to increase the certainty of service procedures and times, strengthen coordination between agencies, and encourage transparency and accountability of services. The support of standard operating procedures, the use of information technology, and the improvement of the competence of apparatus contribute to the creation of more effective and responsive services. Although some types of services still require a certain turnaround time, PTSP has increased public trust and satisfaction. This article emphasizes that strengthening PTSP has the potential to encourage taxpayer compliance and support the optimization of regional tax revenues in a sustainable manner.

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### INTRODUCTIONS

National and regional development demands the availability of sustainable sources of financing (Chritina & Kepramareni, 2012). As development needs increase in various sectors, the government is faced with the challenge of optimizing independent and equitable funding sources (Dewi & et al, 2020). Taxes are the main instrument in supporting the implementation of government, public services, and infrastructure and social development (Danarsi, 2017). Therefore, the optimization of tax revenue is not only related to the achievement of fiscal targets, but also to the sustainability of development and the improvement of people's welfare (Ilhamsyah, 2016).

Within the framework of regional autonomy, regional taxes and levies play a strategic role as a source of Regional Original Revenue (PAD) (Citizen et al., 2019). Autonomy provides space for local governments to manage their resources more independently, while demanding higher accountability in the implementation of public services. Regional taxes, especially Motor Vehicle Tax (PKB), are one of the main contributors to PAD in many regions, considering the growth in the number of motor vehicles that continues to increase every year (Muchtar et al., 2017).

PKB is a tax on the ownership and/or control of motor vehicles that have significant revenue potential (Sari et al., 2025). Theoretically, the increase in the number of vehicles should be directly proportional to the increase in regional tax revenues (Kusumaningtyas & Raziqiin, 2023). However, the reality on the ground shows that an increase in PKB revenue is not always accompanied by a stable level of taxpayer compliance. The low awareness and discipline of the public in paying taxes on time is still a classic problem, which is often characterized by the tendency to pay taxes only when there is a program to eliminate administrative sanctions.

Tax compliance is greatly influenced by the quality of public services and the level of public trust in the government. Slow, convoluted, and less transparent public services have the potential to reduce public interest in fulfilling their tax obligations. Conversely, fast, easy, and accountable services can increase satisfaction and build public trust, ultimately driving sustainable tax compliance.

In this context, the One-Stop Integrated Service System (PTSP) is present as a bureaucratic reform approach that aims to simplify the administrative process and improve the quality of public services (Sebayang et al., 2022). The implementation of PTSP at the One-Stop Manunggal Administration System Office (SAMSAT) is a strategic effort to speed up and simplify the PKB payment process through the integration of cross-agency services. PTSP not only emphasizes procedural efficiency, but also transparency, service certainty, and convenience for the community as service users.

Karo Regency, through UPT Samsat Kabanjahe, has an important role in managing and optimizing PKB revenue in its area. In 2023, UPT Samsat Kabanjahe recorded a realization rate of PKB revenue of 97.14 percent of the set target of IDR 50,144,534,381. This achievement shows relatively good performance, although in percentage terms lower than the achievement in 2022 which exceeded the target of up to 117 percent. The variation in achievement reflects the dynamics of target-setting policies, socio-economic conditions of the community, and fluctuations in the level of taxpayer compliance.

To improve access and service reach, UPT Samsat Kabanjahe is supported by various service units, such as Samsat Induk Kabanjahe, Samsat Tiga Binanga, Mobile Samsat Bus, and Samsat Gendong services. The diversification of this service reflects the implementation of a pick-up service strategy, especially for people in areas with limited geographical access. However, the effectiveness of these services is highly dependent on the quality of human resources, work systems, and consistency in the implementation of professional and accountable public service principles.

The low level of public awareness in paying taxes shows that the increase in the quantity of services has not been fully balanced with the improvement of the quality of services and tax education. The lack of public understanding of tax benefits and concerns about the management of public funds also affect the level of taxpayer compliance. This condition emphasizes that tax service reform is not enough to focus only on administrative aspects, but must also touch on the dimensions of public trust and institutional accountability.

In line with that, local governments continue to encourage innovation in technology-based tax services and a humanist approach. The emphasis on fast, easy, and friendly services is part of the strategy to increase PAD, as emphasized by the Head of the Regional Revenue Agency of North Sumatra Province during his visit to UPT Samsat Kabanjahe in September 2025. Optimizing tax revenue is positioned as a result of quality services, not solely as an administrative target.

Departing from these conditions, the article entitled "One-Stop Integrated Service System in Improving Community Services in Paying Vehicle Tax in Samsat Kabanjahe" is relevant and significant. This study aims to analyze the implementation of PTSP in PKB payment services, identify obstacles faced by the apparatus in its

implementation, and formulate a strategy to improve public services oriented towards taxpayer satisfaction and compliance.

This article is expected to make a theoretical and practical contribution to the development of public service governance in the regional tax sector. The research findings are also expected to be a reference for local governments in strengthening human resource management, improving service quality, and building public trust to support sustainable PAD improvement.

## METHOD

This article uses a qualitative descriptive approach to discuss the application of the One-Stop Integrated Service System (PTSP) in improving the quality of community services in the payment of Motor Vehicle Tax at UPT Samsat Kabanjahe. The qualitative descriptive approach was chosen because it allows an in-depth exploration of the phenomenon of public services as they occur naturally, with the aim of describing and interpreting empirical conditions based on social facts found in the field (Kusumastuti, 2021). Qualitative methods are used to explore, understand, and analyze the experiences and perspectives of service apparatus and the community as service users, which cannot be adequately represented through statistical data alone (Adlini et al., 2022).

Field data collection was carried out in the period from July to September 2025 at UPTD PEPENDA Kabanjahe, Karo Regency, North Sumatra Province. This location was chosen because it has a strategic role in the management of Motor Vehicle Tax and has implemented the PTSP system as part of public service reform. The unit of analysis in this article is a PTSP-based public service system in the context of PKB payment. The determination of informants is carried out by *purposive*, taking into account the level of involvement and mastery of the informant's object of study (Scott, 2015). The informants consist of the Acting UPTD PEPENDA Kabanjahe as a key informant, UPTD PEPENDA employees who are directly involved in the service as the main informant, and the taxpayer community as supporting informants. This informant classification aims to obtain comprehensive data from the perspective of policy, technical implementers, and service users (Rofiah & Bungin, 2021).

Data collection techniques are carried out through direct observation, in-depth interviews, and documentation studies. Observation is carried out by directly observing the PTSP service process, administrative flows, interactions between officers and the community, and the condition of service facilities and infrastructure. Interviews are conducted openly to gain a deeper understanding of the experiences, perceptions, and obstacles faced by the apparatus and the community in the service process, considering that interviews allow researchers to explore subjective meanings that cannot be obtained through embedded observation. Documentation studies are carried out by examining official documents, service archives, PKB receipt reports, as well as relevant regulations and policies, as a source of supporting data to strengthen field findings. The validity of the data is maintained through triangulation of techniques and sources, by comparing observation, interview, and documentation data to ensure the credibility and consistency of the information obtained (Scott, 2015).

Data analysis was carried out qualitatively by referring to the interactive model proposed by Miles and Huberman, which included the process of data reduction, data presentation, and conclusion drawing and verification (Huberman & Miles, 2002). Data reduction is carried out by selecting and focusing field data to suit the purpose of the article, while the presentation of data is carried out in the form of an analytical narrative to facilitate understanding of the patterns and relationships between findings. Conclusions are drawn gradually and are continuously verified throughout the analysis process, so that the conclusions produced are truly supported by strong empirical data and can be scientifically accounted for.

## RESULT AND DISCUSSIONS

### One-Stop Integrated Service Implementation System (PPTSP) at Samsat Kabanjahe

The Implementation of One-Stop Integrated Services (PPTSP) is a public service system designed to integrate various types of licensing and non-licensing services in one integrated mechanism (Syarif, 2016). The implementation of PPTSP in Samsat Kabanjahe needs to be read in the framework of public service quality that places convenience,

procedural certainty, and community satisfaction as the main orientation. Therefore, the discussion of PPTSP performance in motor vehicle tax payment services needs to be carried out systematically using measurable service quality indicators so that performance assessments do not fall on personal impressions, but rely on scientific indicators that are commonly used in public administration studies. This article uses five dimensions of service quality, namely *reliability*, *responsiveness*, *assurance*, *empathy*, and *tangible* (Umar et al., 2025), because these five dimensions capture the service experience experienced directly by taxpayers at UPTD PEPENDA Samsat Kabanjahe and the wider community of Karo Regency.

In the reliability dimension, the quality of PPTSP services can be seen from the consistency of services, certainty of flow, accuracy of administrative results, and measurability of service time. The Head of UPTD PEPENDA Kabanjahe emphasized that service reliability is understood as the ability of service units to provide consistent and standard services; Since the implementation of One-Stop, the flow of motor vehicle tax payment services has been arranged as a standard so that the community obtains certainty of procedures and service times, while SOPs are the main guideline so that services do not depend on individuals, but on the system that has been designed (Interview with the Head of UPTD PEPENDA Kabanjahe August 2025). The Head of the Administration Subdivision strengthened this view by emphasizing administrative regularity and the availability of accurate data through an integrated system; Taxpayer data is recorded neatly and can be traced, so that administrative errors can be minimized and services remain in accordance with the provisions (Interview with the Head of the Administration Subdivision in August 2025). A clear and standardized flow provides certainty of service stages, required documents, and estimated completion time, and this is an indicator that services are no longer *ad hoc*, but system-based.

*Reliability* It is also strengthened through the use of information technology that supports the accuracy, consistency, and accuracy of services. The digital administration system allows the management of taxpayer data to be carried out in an integrated and centralized manner, including vehicle identity, ownership status, amount of tax payable, and payment history (Nayla et al., 2025). Automated systems reduce the risk of recording errors due to human factors and reduce differences in treatment because officers refer to the same data in the system. This impact is seen in user perception: "Now the service at Samsat has used a computer system, so my vehicle data immediately appears. I feel more confident because the tax amount is clear and in accordance with what is stated in the system. There is no longer any worry about miscalculation or wrong data like before." (Interview with one of the residents in September 2025). Time efficiency also increases because data verification, tax calculation, and document printing take place in one integrated service flow (Sakir, 2024). From the public's side, digital databases provide a sense of security because the information used is perceived as valid and up-to-date, thereby reducing concerns about administrative errors that have the potential to harm taxpayers (Aliviany & Maharani, 2023). The digital footprint strengthens transparency and accountability because the process can be traced back when discrepancies or complaints occur, and in the long run supports the modernization of services that are oriented towards continuous quality improvement (Azizah et al., 2024). Information technology, at this point, functions as an institutional strategy to build reliability through data integration, recording accuracy, compliance with provisions, and transparency of the service process (Yusman et al., 2024).



**Figure 1.** Acceleration of Service Time of UPTD PEPENDA Kabanjahe

**Image Source:** Personal Documentation/Author's Analysis

In the *responsiveness dimension*, PPTSP encourages the willingness and ability of the apparatus to respond to the needs, requests, and complaints of the community quickly and precisely. The Head of UPTD PEPENDA

Kabanjahe stated that responsiveness is the main focus because the one-stop system allows front office officers to directly respond to the needs of the community without directing applicants to many work units; every application for motor vehicle tax payment can be followed up immediately so that the community's waiting time can be significantly reduced (Interview with the Head of UPTD PEPENDA Kabanjahe August 2025). The Head of the Administration Subdivision added that responsiveness is supported by information technology because the digital system allows fast and simultaneous data processing; when problems or questions arise, officers can immediately provide data-based explanations in the system so that the response is not only fast but also accurate (Interview with the Head of the Administration Subdivision August 2025). The one-stop mechanism reduces the burden of information retrieval by the public and makes service responses more focused, while front office officers act as the front line to ensure procedures and requirements are understood, while speeding up administrative completion.

In the *assurance dimension*, the quality of service is connected to the public's sense of security and trust in the competence, integrity, and professionalism of the apparatus, which is built through transparency and certainty of procedures. The Head of UPTD PEPENDA Kabanjahe emphasized that public trust is built through transparency and legal certainty; procedures and costs for motor vehicle tax payments are socialized openly so that the public is not worried about additional costs outside the provisions, and trust in service institutions increases (Interview with the Head of UPTD PEPENDA Kabanjahe August 2025). The Head of the Administration Subdivision emphasized that the professionalism of the apparatus also determines: officers are equipped with an understanding of regulations and procedures, and show an orderly, polite, and convincing attitude that provides a sense of security for the community (Interview with the Head of the Administration Subdivision August 2025). The one-stop system also limits direct interaction between applicants and technical officers, so that space for unofficial collection practices can be suppressed. In line with that, tariff transparency is a key element in forming assurance, as stated by residents that tax rate information is presented openly and easily accessible so that taxpayers know the amount of payment that must be fulfilled according to the provisions without additional fees, and this condition contributes to the public's sense of security, comfort, and trust (Interview with one of the residents August 2025). Tariff transparency not only serves as an instrument of accountability, but also a mechanism for preventing irregularities because procedures and costs can be publicly verified.

In the dimension of empathy, PPTSP demands service that is not only efficient but also humane, with the ability of the apparatus to understand the needs, conditions, and limitations of the community. The Head of UPTD PEPENDA Kabanjahe explained that empathy is understood as the ability of officers to understand the conditions of the community; officers are directed not to be rigid, but to provide patient explanations to people who do not understand the procedure for paying motor vehicle taxes to create a humanistic service atmosphere (Interview with the Head of UPTD PEPENDA Kabanjahe August 2025). The Head of the Administration Subdivision added that empathy is realized through simplifying administrative requirements so that there is no repetition of the submission of the same documents, as a form of attention to the limited time and administrative capabilities of the community (Interview with the Head of the Administration Subdivision August 2025). User experience confirms this practice: "At first I didn't understand the flow, but the officer explained slowly. The steps were shown one by one, so I understood and didn't feel confused." (Interview with one of the residents September 2025). Another resident emphasized the communication quality of the officers who were communicative, non-angry, and not in a hurry, and made the community feel valued and understood their tax obligations (Interview with one of the residents September 2025). Empathy, in this context, serves as educational because it helps reduce procedural errors, improve understanding, and encourage compliance through service experiences that respect the dignity of users.

In the tangible dimension, the quality of PPTSP can be seen in the support of physical infrastructure and technological infrastructure that forms the initial perception of service quality. The Head of UPTD PEPENDA Kabanjahe explained that the tangible aspect is an important concern; Samsat Kabanjahe provides integrated service facilities in one location that is easily accessible, with spatial arrangements, clear counters, and other supporting facilities designed to create comfort (Interview with the Head of UPTD PEPENDA Kabanjahe August 2025). The Head of the Administration Subdivision added that tangibles include the availability of technology and administrative

facilities such as computers, data networks, and service information facilities that facilitate administrative processes, increase efficiency, and create a professional and modern impression for the community (Interview with the Head of the Administration Subdivision August 2025). The existence of signboards and procedural information helps the community understand the flow independently and reduce dependence on officers, while an adequate data network system accelerates administrative completion.

Overall, PPTSP at Samsat Kabanjahe is positioned as an instrument of bureaucratic reform to overcome service problems that have been considered convoluted and inefficient. The Head of UPTD PEPENDA Kabanjahe explained that before the integrated system, the motor vehicle administration process took a long time because the community had to interact with several work units separately; through PPTSP, the entire process is unified in one coordinated mechanism so that applicants only need to come to one location and follow a clear and systematic service flow (Interview with the Head of UPTD PEPENDA Kabanjahe August 2025). This integration orientation is also directed to minimize the potential for unofficial levies because the intensity of direct interaction between applicants and technical officers is reduced and each stage of service is bound by a standard SOP that can be monitored and accounted for administratively (Interview with the Head of UPTD PEPENDA Kabanjahe August 2025). Thus, the reading of service quality through these five dimensions shows that improving service quality is not only related to the acceleration of the process, but also to the formation of procedural certainty, public trust, humanistic service experience, and infrastructure support that strengthens service professionalism.

### **The Effectiveness of One-Stop Integrated Services (PTSP) at Samsat Kabanjahe**

One-Stop Integrated Services (PTSP) is a government strategic policy designed to improve the quality of public services through simplification of procedures and the integration of various types of services in one coordinated system. This concept aims to overcome the problem of service bureaucracy which has been considered convoluted, fragmented, and inefficient, so that the public is no longer faced with service processes that require interaction with many agencies. In the context of motor vehicle tax services, the implementation of PTSP at SAMSAT Kabanjahe is directed to increase the effectiveness of services through procedural certainty, timeliness, and ease of access for the public as users of public services.

The effectiveness of public services is closely related to the ability of institutions to achieve the service objectives that have been set, including accelerating processes, reducing waiting times, and increasing public satisfaction. Therefore, the effectiveness of PTSP is an important indicator to assess the extent to which this policy is able to answer the needs of the community in real terms. SAMSAT Kabanjahe, as a public service unit that manages motor vehicle tax services, faces its own challenges because the types of services provided involve complex administrative processes and require cross-agency coordination, such as vehicle name changes, vehicle registration extensions, and vehicle license plate replacements.

One of the main aspects in assessing the effectiveness of PTSP at SAMSAT Kabanjahe is the certainty of service time. Certainty of time provides assurance to the community that services will be completed within a predetermined time frame, thereby reducing uncertainty that is often a source of complaints. A resident who made tax payments said that although the name change process could not be completed directly, from the beginning an explanation had been given about the estimated completion time. *"If the name change can not be completed immediately, but from the beginning it has been explained approximately how long. So we don't feel like waiting without certainty. Now all vehicle matters can be in one place. There is no need to go back and forth to other offices. It is very helpful, especially for those of us who have to work."* (Interview with one of the residents in September 2025).

In practice, the completion of certain services such as name change or renewal of vehicle plates can take up to approximately two weeks. This time span is influenced by administrative complexity, completeness of documents, and coordination between service units. UPTD PEPENDA Kabanjahe employees explained that the standard completion time was set to provide certainty to the community, although the service was tried to be completed faster if no obstacles were found. *"For matters such as changing names or changing plates, it cannot be completed*

*immediately, but we already have a standard completion time," and "If the documents are complete and there are no problems, it can usually be faster than two weeks. We convey the deadline so that the public has certainty." (Interview with UPTD PEPENDA Kabanjahe employees August and October 2025).*

The existence of clear standard operating procedures (SOPs) is an important factor in supporting the effectiveness of PTSP. SOPs function as work guidelines for officers, ensuring that each stage of service runs systematically, measurably, and in accordance with the provisions. Through SOPs, the potential for administrative errors can be suppressed and the service process becomes more controlled. One-stop service integration also allows people to access various services without having to move places, thus saving time and effort while improving the work efficiency of the apparatus.

In terms of internal coordination, PTSP encourages more intensive cooperation between agencies involved in SAMSAT services. Good coordination accelerates the resolution of administrative problems and reduces bureaucratic obstacles that have the potential to interfere with the smooth running of services. UPTD PEPENDA Kabanjahe employees emphasized that with a one-stop system, the division of tasks becomes clearer and the workflow is more organized, so that services can run more effectively. *"With one door, coordination between departments becomes easier. The flow is clear, who does what has been arranged, so services can run more effectively. We understand that many residents use vehicles to work. Therefore, if it can be accelerated, we try not to interfere with their activities."* (Interview with UPTD PEPENDA Kabanjahe employees October 2025).

The effectiveness of PTSP is not only measured from the internal side of the institution, but also from the perception of the community as service users. Positive perception shows that the services provided are in accordance with the expectations and needs of the community. Effective service does not always mean instant service, but service that provides procedural certainty, transparency, and timeliness according to the provisions. In this context, the completion of services within a maximum of two weeks, accompanied by acceleration efforts, reflects a balance between compliance with regulations and community needs.

In addition, the effectiveness of PTSP can also be seen from its ability to reduce community complaints. Clear information about service procedures and estimated time helps people manage expectations and adjust their daily activities. A resident said that services are now felt to be more organized and practical than before. *"It used to seem complicated, now it is more organized. All affairs are at one door, so it is more practical."* (Interview with one of the residents in September 2025).

Effective integrated services have a positive impact not only on the community, but also on the service institution itself. An organized process improves organizational performance, strengthens institutional image, and builds public trust in SAMSAT Kabanjahe. This trust is an important social capital in encouraging community compliance with tax obligations. Thus, the effectiveness of PTSP at SAMSAT Kabanjahe can be understood as the result of a combination of procedural certainty, timeliness, institutional coordination, and commitment to professional public services that are oriented to community needs.

### **Efforts to improve One-Stop Integrated Services (PTSP) at Samsat Kabanjahe**

Efforts to improve One-Stop Integrated Services (PTSP) at SAMSAT Kabanjahe are part of the local government's commitment to improving the quality of public services. PTSP is not only understood as an administrative mechanism, but also as an instrument of bureaucratic reform oriented towards increasing efficiency, effectiveness, and community satisfaction. The Head of UPTD PEPENDA Kabanjahe emphasized that PTSP is used as the main instrument for improving services with service targets that are not only fast, but also certain, orderly, and in accordance with applicable regulations (Interview with the Head of UPTD PEPENDA Kabanjahe August 2025). This view is in line with the explanation of UPTD PEPENDA Kabanjahe employees who stated that all service flows are directed through one door so that they are more orderly, service time can be controlled, and the treatment of taxpayers becomes more uniform through the application of standard operating procedures (SOP) as the main guideline for service (Interview with UPTD PEPENDA Kabanjahe employees October 2025).

Improving the quality of PTSP begins with structuring the service system to be more integrated and structured. This arrangement includes simplifying the service flow so that the public can access all motor vehicle administration services in one location without having to move agencies. Strengthening SOPs is an important element in these efforts, because SOPs are prepared in detail to ensure that each stage of service runs according to the provisions, measurable, and accountable. The clarity of SOPs helps officers work more directed, reduces the potential for administrative errors, and creates procedural certainty for the community.

Efforts to improve PTSP are also carried out through improving the competence of human resources. Service officers are equipped with an understanding of service procedures, public service ethics, and good communication skills with the community. The competence of the apparatus is a key factor in realizing professional and responsive services, considering that officers not only play a role as technical implementers, but also as representatives of public service institutions in front of the community. In addition, the use of information technology is used as a strategic instrument to support service improvement. Digital-based administrative systems are used to integrate taxpayer data, speed up the service process, and improve the accuracy of recording, so that dependence on manual processes can be reduced.

The transparency aspect is an important part of improving PTSP services. Information about procedures, requirements, and estimated service time is submitted openly so that the public has certainty before taking care of motor vehicle administration. The Head of UPTD PEPENDA Kabanjahe explained that although there is a maximum deadline for completing certain services of about two weeks, SAMSAT always strives for faster completion if the documents are complete and no obstacles are found. For routine motor vehicle tax payment services, services can even be completed on the same day (Interview with the Head of UPTD PEPENDA Kabanjahe August 2025). The determination of the deadline aims to provide certainty to the public while maintaining compliance with applicable regulations.

In order to improve the timeliness of services, a more efficient workflow arrangement is carried out with a clear division of tasks and responsibilities at each stage of service. PTSP also encourages strengthening coordination between agencies involved in SAMSAT services, so that administrative problems can be solved without excessive bureaucratic obstacles. Good coordination allows services to run faster and more organized, especially in the face of the high number of taxpayers who come every day.

Efforts to improve PTSP do not only focus on procedural aspects, but also on the dimensions of empathy and community comfort. Officers are encouraged to provide patient and communicative explanations to people who do not understand service procedures, so that the community feels helped and appreciated. In addition, the comfort aspect is considered through the provision of an organized waiting room, a clear queue system, and an orderly service environment to create a better service experience.

Improving the quality of PTSP services is also carried out through periodic internal evaluation and supervision. Evaluation is carried out based on internal reports and community input to identify service obstacles and formulate improvement steps. The Head of UPTD PEPENDA Kabanjahe stated that routine evaluation is a means of institutional learning to improve the discipline and professionalism of the apparatus, so that services are not only oriented towards administrative completion, but also on compliance with service standards (Interview with the Head of UPTD PEPENDA Kabanjahe August 2025). The management of public complaints is part of the mechanism to increase responsiveness and accountability of services.

In the context of public service effectiveness, increasing PTSP is directed to build service consistency in accordance with applicable regulations. This consistency is important in building public trust in public service institutions. In addition, strengthening internal supervision is carried out to ensure that services run according to SOPs and prevent deviations. Optimizing working time through setting service hours and proportional division of tasks is also part of the strategy to increase service effectiveness.

Overall, efforts to improve One-Stop Integrated Services at SAMSAT Kabanjahe reflect a sustainable approach to public service reform. Service improvement is carried out through a combination of integrated systems, competent human resources, the use of information technology, and a strong orientation to community needs. All of these efforts

are directed to realize more effective, efficient, and equitable PTSP services, so as to increase public trust while supporting the optimization of motor vehicle tax revenues in a sustainable manner.

## CONCLUSION

Based on the overall discussion, it can be concluded that the implementation and strengthening of One-Stop Integrated Services (PTSP) at SAMSAT Kabanjahe has shown a real contribution to improving the quality of motor vehicle tax payment services through simplifying procedures, certainty of service flows, and strengthening institutional coordination. The implementation of PTSP supported by clear operational standards of procedures, the use of information technology, and the improvement of the competence of service apparatus is able to encourage the creation of more effective, efficient, and accountable services. Certainty of service time and procedures, although certain types of services still require a relatively longer completion duration, have provided a sense of security and certainty for the public as taxpayers. In addition, strengthening the aspects of empathy, transparency, and service comfort plays an important role in building public trust in public service institutions. Overall, PTSP at SAMSAT Kabanjahe not only functions as an administrative mechanism, but also as an instrument of bureaucratic reform oriented to the needs of the community, which ultimately has the potential to increase taxpayer compliance and support the optimization of motor vehicle tax revenues in a sustainable manner.

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