

An Analysis of the Effectiveness of Samsat J'bret Service (West Java Ngabret) during the Covid-19 Pandemic to Improve the Tax Compliance of Motorized Vehicles at the Office of Samsat Bekasi City

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ABSTRACT: Taxes, both central and local taxes, are the main source of income for the state. One of the regional taxes is the Motorized Vehicle Tax (PKB) which is one source of income expected to help local governments in increasing Locally-Generated Revenue (PAD). This has prompted local governments to innovate tax payment services for motorized vehicles by utilizing increasingly advanced information technology which serves as an effort to break the chain of the spread of Covid-19. This study was conducted to analyze the effectiveness of the J'bret (West Java Ngabret) Samsat service system to improve taxpayer compliance in paying the motorized vehicle tax during the Covid-19 pandemic in Bekasi City, the obstacles that emerged, and the efforts made by the Samsat and taxpayers in realizing the effectiveness of the service system. The research method was a qualitative approach by employing a descriptive approach. The results of this study indicated that the J'bret Samsat service system has been effective and fully following the theory of effectiveness aspects according to Muasaroh (2013). Last, what needs to be improved was more campaigns held for taxpayers about the existence of a motorized vehicle tax payment service system through the Samsat J'bret.

Keywords: Local Tax; Motorized Vehicle Tax; The Effectiveness of J'bret Samsat Services.



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INTRODUCTION

The source of state revenue in Indonesia comes from several sectors. One of them is an income generated from the tax sector. Taxes are a major issue, both for the government and Indonesian taxpayers ([Beny & Loviana Dewi, 2021](#); [Fitriana & Sudrajat, 2017](#); [Supriyadi, 2019](#); [Wantasen et al., 2021](#)). Revenues from the tax sector are expected to help the government in increasing the need for development to reach the goal of Indonesia that which has been mandated by the opening of the Law of Association of 1945, which are listed in Paragraph 4 stated that to protect the people and the country of Indonesia and to promote the general welfare ([Dewanti, 2021](#); [Lhoka & Sukartha, 2020](#); [Lim & Indrawati, 2016](#); [Purwanto & Safira, 2020](#)). Tax payments are a manifestation of the obligation of the state and the participation of the community in

An Analysis of the Effectiveness of Samsat J'bret Service (West Java Ngabret) during the Covid-19 Pandemic to Improve the Tax Compliance of Motorized Vehicles at the Office of Samsat Bekasi City

Andayani, Prayoga, and Hidayati

collecting funds to finance the state and national development. The tax aims to improve the well-being of all people through improved and additional public services. This is allocated not only to the people paying the tax, but it is also for the benefit of people who are not obliged to pay taxes ([Paramitha & Supadmi, 2021](#); [Rahayu, 2019](#); [Ratnaningsih & Waluyo, 2019](#); [Supriyadi, 2019](#)).

The tax itself is divided into two types, namely central taxes and local taxes. The division of tax differentiation of both types can be seen from the agency or government where they handle. If the agency or central government is authorized to handle it, then it is a central tax; while the agency or regional government that is authorized to handle it, then the tax is included in the type of regional tax ([Bahmid & Wahyudi, 2018](#); [Dewanti, 2021](#); [Lesmana & Rumaiza, 2019](#); [Octaviany et al., 2021](#); [Pohan, 2021](#); [Wulandari et al., 2017](#)).

This paper will discuss the tax for motorized vehicles in the last three years. There has been occurred an increase in the number of vehicles on the 1,609,441 in 2018 to 1,614,965 in 2019, but in 2020 there was a decrease in the number of vehicles this was due to the effects of the Covid-19 pandemic that hit Indonesia ([Defrian et al., 2021](#); [Megayani & Noviari, 2021](#); [Ramadani & Syafari, 2020](#); [Utina & Gobel, 2020](#)).

In this situation, the local government was asked to think about how the taxpayers can fulfill their obligation as usual. By having **Samsat J'bret** which is one of the Innovations created by the West Java Samsat Team. It consists of the government of West Java represented by the Board of Region Revenue of West Java Province, Police of West Java, and PT. Jasa Raharja (Persero) Branch of West Java. This was held under an Agreement Cooperation between the West Java Samsat Team and the PT. Bank Pembangunan Daerah of West Java and Banten Tbk. on November 29th, 2018, with a tagline **Samsat J'Bret (West Java Samsat Ngabret)**. It was expected to be a way to break the chain of Coronavirus spread as it could avoid the crowds of people. In line with this, the obligation of taxpayers could be also fulfilled. Thus, the Regional Original Income (PAD) in Bekasi City could be maintained ([Atmaja, 2019](#); [Kumala & Junaidi, 2019](#); [Latofah & Harjo, 2020](#)).

In this study, there were several previous studies used as reference materials. Some problems regarding the lack of taxpayers who know about the J'bret Samsat service system ([Nurfadiyah, 2020](#)). The effect of this system on motorized vehicle taxpayers' compliance. Here, the similarity between her research and what the author just did was to analyze the J'bret Samsat service system which is an innovation in paying motorized vehicle tax. Then, the difference between them was her research discussed the implementation of the J'bret Samsat service system, while this research discussed how the effectiveness of the J'bret Samsat service system, especially during the Covid-19 pandemic ([Nurfadiyah, 2020](#)).

In motorized vehicle tax payment service through Mini Samsat Services (SAMIN) at the Samsat Joint Office; there were some shortcomings and obstacles occurred ([Mustofa, 2017](#)). In the innovation attribute, it can be seen that the service and socialization trials carried out by the Samsat Joint Office were less optimal. This can be shown by the small number of taxpayer reports in the Samsat Mini (SAMIN) service. This paper has similarities to the research conducted by the author, which lay in an easy service system to keep the motorized vehicle

An Analysis of the Effectiveness of Samsat J'bret Service (West Java Ngabret) during the Covid-19 Pandemic to Improve the Tax Compliance of Motorized Vehicles at the Office of Samsat Bekasi City

Andayani, Prayoga, and Hidayati

taxpayers obedient in carrying out their obligations as taxpayers. In addition, there was also a difference between their paper and this study. The difference was the payment method. In the SAMIN (Samsat Mini), the payment was held only when there were important events such as CFD, bazaars, or carnival, while the J'bret Samsat payment could be done every time through minimarkets or online shopping applications ([Mustofa, 2017](#)).

Next, another previous research obtained that the program has been running through it was not satisfying yet. It was because some people still did not know about E-Samsat ([Setyawan et al., 2019](#)). Based on the relative advantages of E-Samsat compared to previous innovations, it can be seen in terms of the flexibility of time and can be done at any ATM. The similarities of this research can be seen in terms of payments that can be made at ATMs. There is no need to come to the Samsat office, make manual payments, queue, and avoid the brokers. In addition to the similarities, the differences of both pieces of research can be seen from the main discussion of this research which is still in the form of service innovation and the unavailability of payment of the motorized vehicle tax through ATMs, minimarkets, or online shopping applications ([Setyawan et al., 2019](#)).

Finally, based on the above elaboration, it is important to conduct this study as it was to determine the extent of the tax compliance of taxpayers in fulfilling their obligation to pay the Motorized Vehicle Tax. Moreover, this was also to find out the effectiveness of the use of the Samsat *J'bret* (West Java Samsat *Ngabret*) system.

Concerning the previous background, there were some limitations in this study to make the study to be more effective and be in line with the purpose of the study, as follows:

1. The researchers only discussed the effectiveness of innovation in the form of Samsat J'Bret in efforts to improve the taxpayers' compliance with motorized vehicles on the Covid-19 pandemic in Bekasi City.
2. The researchers only discussed the obstacles that appeared caused by the innovation Samsat J'Bret in efforts to improve the taxpayers' compliance with motorized vehicles on the Covid-19 pandemic in Bekasi City.
3. The researchers only discussed the efforts that could be done by the Samsat Office of Bekasi City to fix the obstacles of the implementation of Samsat J'Bret in efforts to improve the taxpayers' compliance with motorized vehicles on the Covid-19 pandemic in Bekasi City.

In this literature review, it is explained about matters related to the research discussion, the general understanding of taxes and the theory needed in this research.

Administration can be defined as the whole process of cooperation between two or more people based on certain rationality to achieve the goals that have been set earlier ([Siagian, 2012](#)). The definition of administration in the narrow sense is usually only associated with the administrative activities that include correspondence, secretarial, report preparation and archives ([Keen & Slemrod, 2017](#); [Paramitha & Supadmi, 2021](#); [Saptono & Khozen, 2021](#); [Siagian, 2012](#); [Surjono, 2016](#)).

Public Administration is the art and science (art and science) which is intended to regulate public affairs and carry out the various tasks are specified. Public Administration as a discipline

An Analysis of the Effectiveness of Samsat J'bret Service (West Java Ngabret) during the Covid-19 Pandemic to Improve the Tax Compliance of Motorized Vehicles at the Office of Samsat Bekasi City

Andayani, Prayoga, and Hidayati

aims to solve the problem of the public through improvements mainly in the field of organization, resources, human, and financial ([Antonakas et al., 2014](#); [Pasolong, 2019](#); [Scupola & Mergel, 2022](#); [Weimer & Vining, 2017](#)).

Tax administration in a narrow sense is services and administrative activities including note-taking and light bookkeeping (recording), correspondence, secretariat, preparation of reports, and filing of the obligations of the rights of taxpayers ([Barnay et al., 2018](#); [Pohan, 2021](#); [Saptono & Khozen, 2021](#)).

Public policy is one of the key dimensions in the science and practice of Administration Public. Public policy has analogous function which is similar to the function of the brain to the human body. As by using this instrument, all activities of the state life and society began to be carried out by the bureaucracy, plus the government system ([Anggara et al., 2020](#); [Mulyadi et al., 2016](#); [Suharno, 2013](#)).

Policy taxation is a fiscal policy. Fiscal Policy in the broadest sense is a policy to influence public production, employment opportunities and inflation, using the instruments of tax collection and state expenditures. Meanwhile, the notion of fiscal policy in a narrow sense is a policy related to determining what will be used as a tax base, who is taxed, who is excluded, what will be the object of taxation, anything that is subject to taxation excluded, and what is the procedure for implementing the tax obligations owed ([Fendrich et al., 2022](#);

[Janoušková & Sobotovičová, 2019](#); [Sudrajat, 2020](#)).

Taxes are people's contributions to the State Treasury based on the law (which can be enforced) without receiving reciprocal services (contra performance) which can be directly shown and which are used to pay general expenses ([Harjo, 2019](#)).

Local tax is an obligatory contribution to the area that is owed by the private or entities who are forced by law, with no gain in return, is directly and used for the purposes of the area for the greatest prosperity of the people ([Samudra, 2016](#)).

The Motorized Vehicle Tax is one type of provincial regional tax. In other words, the motorized vehicle tax is a tax that is objective, depending on the object that is subject to tax and is in possession and/ or control of compulsory taxes ([Mardiasmo, 2016](#)).

Corona viruses are a large family of viruses that cause disease in humans and animals. In humans, it usually causes respiratory tract infections, ranging from the common cold to serious diseases such as Middle East Respiratory Syndrome (MERS) and Severe Acute Respiratory Syndrome (SARS). A new type of coronavirus found in humans since an extraordinary event appeared in Wuhan, China, in December 2019, was later named Severe Acute Respiratory Syndrome Coronavirus 2 (SARS-COV2), and caused Coronavirus Disease-2019 (COVID-19) ([Andrew et al., 2022](#); [Kumar & Aribowo, 2021](#); [Nguyen & Darsono, 2022](#); [Rohman & Larasati, 2020](#)) .

Samsat J'bret is one of the Innovations created by West Java Samsat Team. It consists of the government of West Java represented by Board of Region Revenue of West Java Province, Police of West Java, and PT. Jasa Raharja (Persero) Branch of West Java. This was

An Analysis of the Effectiveness of Samsat J'bret Service (West Java Ngabret) during the Covid-19 Pandemic to Improve the Tax Compliance of Motorized Vehicles at the Office of Samsat Bekasi City

Andayani, Prayoga, and Hidayati

held under an Agreement Cooperation between the West Java Samsat Team and the PT. Bank Pembangunan Daerah of West Java and Banten Tbk. on November 29th, 2018, completed with a tagline **Samsat J'bret (West Java Samsat Ngabret)**. As the form of the program is a payment of Motorized Vehicle Tax in modern outlets (minimarket) such as Alfamart, Alfamidi, and Indomaret as has been widely used by the public/ taxpayers and the payment is through Online Shopping Applications i.e. Bukalapak, Tokopedia, and Kaspro as well as through BJB Bank and PPOB (Payment Point Online Bank) tellers.

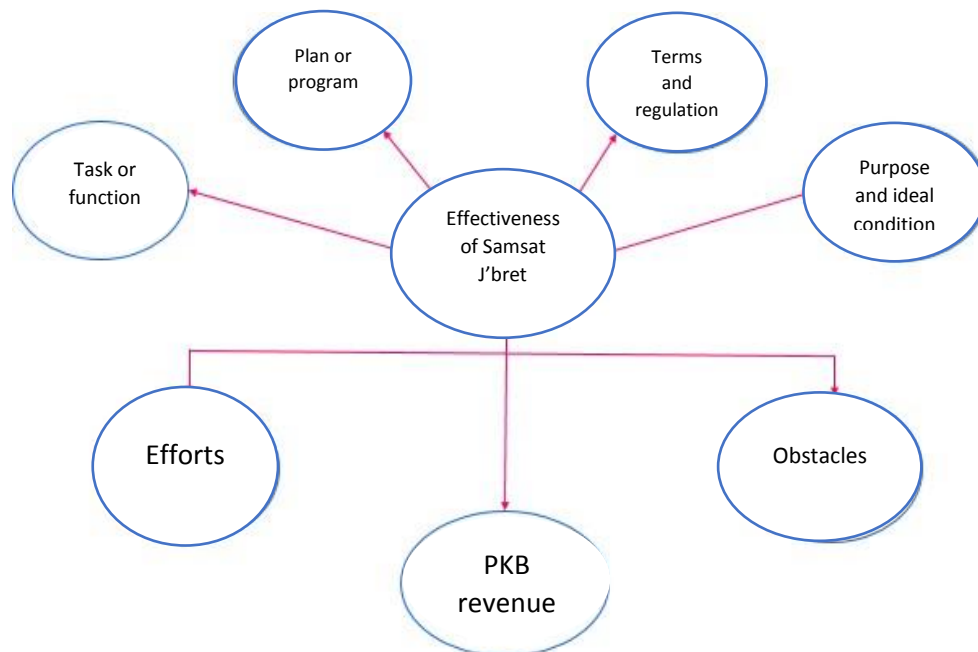
An activity to look for a pattern in addition to the analysis of a way of thinking that is associated with a systematic examination of something to decide, the relationship between the part and its relationship to the whole ([Sugiyono, 2019](#)).

Effectiveness is a key element to achieve the goal or goals **that** have been set in each organization, activity or program. It is called effective if it achieves the objectives or goals that have been determined ([Kasper & Alm, 2022](#); [Patton, 1990](#)).

In this study, the researchers use the service theory in which to assess whether service is already effectively running, there are four aspects of effectiveness ([Muasaroh, 2013](#)), as follows:

1. Aspects of Plan or Program here is a programmed learning plan. In other words, if all plans can be implemented then the plan or program is said to be effective.
2. Aspects of Tasks or Functions, namely an institution is said to be effective if it carries out its duties or functions, as well as a learning program, will be effective if its duties and functions can be carried out properly and the students learn well.
3. Aspects of Provisions and Regulations. The effectiveness of a program can also be seen from the functioning or not of the rules that have been made to maintain the ongoing process of its activities. This aspect includes both the rules relating to teachers and related to the learners. If these rules are implemented well, it means that the rules have been run effectively.
4. Aspects of Objectives and Ideal Conditions of an activity program are said to be effective from the point of view of the results. It is when the objectives or ideal conditions of the program can be achieved.

Conceptual Model



Source: (Muasaroh, 2013)

METHOD

The method of this research was a qualitative approach. This is where researchers interact against the fact that is researched (constructivist) and the type of research used in this research is descriptive research (Creswell, 2017; Creswell & Creswell, 2018).

Data collection technique is a scientific way to obtain data with a specific purpose. The scientific method means that the research activities are based on scientific characteristics, namely rational, empirical, and systematic (Sugiyono, 2019). In this study, the researcher used three data collection techniques. The data collection techniques used were a. Observation; b. Interview; c. Documentation (Miles & Huberman, 1994).

Informants are people who are chosen to provide information about the situation and condition of the research background (Moleong, 2018). On this occasion, the informants were the representatives of the Samsat officers, lecturers of Institute of Social Science and Management STIAMI, and taxpayers who use Samsat *J'bret* service.

The technique of the data analysis used in this study was a qualitative descriptive method. Data analysis in qualitative research is carried out during data collection and after completing data collection within a certain period (Miles & Huberman, 1994).

An Analysis of the Effectiveness of Samsat J'bret Service (West Java Ngabret) during the Covid-19 Pandemic to Improve the Tax Compliance of Motorized Vehicles at the Office of Samsat Bekasi City

Andayani, Prayoga, and Hidayati

The location of the research was at the Bekasi City Samsat Joint Office (P3DW Bekasi) located in Jln. Ir. H. Juanda No. 302 (Bulak Kapal), Bekasi 17113.

RESULT AND DISCUSSION

This research employed descriptive qualitative method held by conducting interviews, observation, and documentation.

Table 1. Number of Potential Motorized Vehicles based on its Type Registered at the Regional Revenue Management Head Office for the Bekasi City Region in 2018-2020

TYPES OF VEHICLE	YEAR		
	2018	2019	2020
Cars (Car, Jeep, Minibus)	307.235	310.635	295.283
Bus, Microbus	2.870	2.765	2.611
Truck	48.377	49.867	39.129
Heavy Equipment Vehicle	4	4	4
Motorbikes (2 and 3 wheels)	1.250.955	1.251.694	1.186.853
Total	1.609.441	1.614.965	1.523.880

Source: Regional Revenue Management Head Office Bekasi of Bekasi City

From Table 1, it can be seen that the potential of motorized vehicles from year to year is dynamic. It increased in 2018 and 2019, but it decreased in 2020. In 2020, the decline was 1,523,880 vehicles. It was because of the effect of Covid-19 pandemic.

Table 2. Number of Manual Taxpayers of Motorized Vehicles and Taxpayers who Used Samsat J'Bret Service in 2018-2020

YEAR	TAX PAYERS	MANUAL TAXPAYERS OF MOTORIZED VEHICLES	(%) TAXPAYERS OF MANUAL MOTORIZED VEHICLES	TAXPAYERS VIA SAMSAT J'BRET	(%) TAXPAYERS VIA SAMSAT J'BRET
1	2	3	4 = 3:2	5	6 = 5:2
2018	1.558.190	1.558.178	100%	12	0,00%
2019	1.562.329	1.549.562	99,18%	12.767	0,82%
2020	1.482.136	1.451.634	97,94%	30.502	2,06%

Source: Regional Revenue Management Head Office Bekasi of Bekasi City

An Analysis of the Effectiveness of Samsat J'bret Service (West Java Ngabret) during the Covid-19 Pandemic to Improve the Tax Compliance of Motorized Vehicles at the Office of Samsat Bekasi City

Andayani, Prayoga, and Hidayati

Based on the above table, it is clear that the number of taxpayers of motorized vehicle who used Samsat J'Bret experienced a rising every year compared to those who paid manually.

Table 3. Formula of Effectiveness Value based on Mahmudi (2010: 143-166)

$$\text{Effectiveness} = \frac{\text{Realization of Revenue}}{\text{Target of Revenue}} \times 100\%$$

Based on the table 3. It can be seen that the supporting theory stated by Mahmudi (2010) shows a formula to measure an effectivity value with the notes: >100% is very effective, 100% is effectice, 90% - 99% is quite effective, 75% - 89% is less effective, and <75% is not effective.

Table 4. Result of the Calculation of Motorized Vehicle Tax via Manual Samsat and Samsat J'Bret Service in 2018-2020

No	Year	Manual Samsat	Samsat J'bret
1	2018	$\frac{1.054.502.291.475}{1.005.563.000.000} \times 100\% = 104,9\%$	$\frac{21.362.900}{1.005.563.000.000} \times 100\% = 0\%$
2	2019	$\frac{1.129.312.381.500}{1.088.917.000.000} \times 100\% = 103,7\%$	$\frac{14.694.862.000}{1.088.917.000.000} \times 100\% = 1,35\%$
3	2020	$\frac{1.046.676.391.950}{1.340.842.274.750} \times 100\% = 78,1\%$	$\frac{33.373.486.900}{1.340.842.274.750} \times 100\% = 2,49\%$

From Table 4 and referred to the formula on the value of effectiveness written on Table 3, the calculation of the realization of motorized vehicle tax through Samsat J'bret Service System was getting increased. In 2020, it was 2.49%. This number has increased comparing to those in 2019 which was only 1.35% and in 2018 when firstly applied it was 0%.

Table 5. Target and Realization of Motorized Vehicle Tax via Manual Samsat and Samsat J'Bret Service in 2018-2020

YEAR	TARGET	REALIZ ATION					
		REALIZATI ON OF PKB	%	MANUAL SAMSAT	%	SAMSAT J'BRET	%
1	2	3	4 = 3:2	5	6 = 5:2	7	8 = 7:2
2018	1,005,563,000,000	1,054,523,654,375	105%	1,054,502,291,475	104.9%	21,362,900	0%
2019	1,088,917,000,000	1,144,007,243,500	105%	1,129,312,381,500	103.7%	14,694,862,000	1.35%

An Analysis of the Effectiveness of Samsat J'bret Service (West Java Ngabret) during the Covid-19 Pandemic to Improve the Tax Compliance of Motorized Vehicles at the Office of Samsat Bekasi City

Andayani, Prayoga, and Hidayati

							%
2020	1,340,842	1,080,049,87	81	1,046,676,391	78.1	33,373,486,	2.
	,274,750	8,850	%	,950	%	900	49
							%

Source: Regional Revenue Management Head Office Bekasi of Bekasi City

Based on the Table 5, in general, the realization of the Motorized Vehicle Tax in 2018-2020 using Samsat *J'bret* system has been declining. However, the realization of the Motorized Vehicle Tax through Samsat *J'bret* system has experienced an increase, especially happened on 2020. In contrast, the manual payment of Samsat was declining in 2020.

This research employed a theory stated by [Muasaroh \(2010: 13\)](#) in which to measure whether a service has been effectively running were by using four aspects of effectiveness, as follows:

Plan or Program

The results of the indicators of the plan/program was already effective, as the plan created was an innovation of motorized vehicle tax payment which can be applied through Android-based smartphone. It was SAMBARA application which made of cooperation among Bapenda of West Java Province, Police Office and Jasa Raharja which have a goal to ease the society in paying their vehicle tax.

Task or Function

The results of the indicators of a task or function has been effective because the task of the Samsat team which was doing the education and socialization of the Application Sambara to the taxpayers has gone well. It was proved by the taxpayers' data (PKB) which were using Sambara Application to pay the annual motorized vehicle tax was getting higher from year to year.

Rules and Regulation

The results of the indicators of rules and regulations have been effective because there are some rules and regulations when making payment of motorized vehicle tax using Samsat *J'bret* system. Moreover, they did not immediately approve their vehicle registration at the Samsat Office or outlet with a period of maximum

30 days then the vehicle will be automatically blocked by the Samsat.

Objectives or Ideal Condition

The results from the indicators of the ideal goals or conditions were said to be effective because Samsat has felt positive things from the purpose of modernizing motor vehicle tax payment services using an online-based payment system. In addition, the conditions in the field were not too many taxpayers who came to the Samsat office to make tax payments of motorized vehicles.

Based on the results of the vertbatim analysis, the author has interviewed the informant, collected the data documentation, and did observation. As a result, based on the data of Samsat team and academics, the obstacles encountered in using the Samsat *J'bret* service were

An Analysis of the Effectiveness of Samsat J'bret Service (West Java Ngabret) during the Covid-19 Pandemic to Improve the Tax Compliance of Motorized Vehicles at the Office of Samsat Bekasi City

Andayani, Prayoga, and Hidayati

the changing patterns of thinking or mindset and inviting the public to follow the technology which was increasingly sophisticated. In addition, from the taxpayers' point of view, first, the obstacle for the taxpayers was the lack of socialization and counselling from the Government and the Samsat Team in several areas related to online-based service innovations and also how to use the *J'bret* Samsat service to pay their motor vehicle taxes. Second, as the Covid-19 pandemic occurred, there was less information provided related to the *J'bret* Samsat service. Thus, there were so many taxpayers who were not aware of the *J'bret* Samsat service and did not understand how to pay the tax by using this application.

Based on the results of the vertbatim analysis, the author has interviewed the informant, collected the data documentation, and did observation. Here, the efforts that needed to be done to solve those obstacles were as follows: First, the academics suggested that there should be socialization and routine education to help the taxpayers change their mindset and understand better the *J'bret* Samsat service. Second, such governmental program was developed to ease the payment system and now we are also in an era where everything is in a modern way. Third, the Government and Samsat were to improve the *J'bret* Samsat service into fully online system, so the taxpayers do not need to go to Samsat Office only for validating their STNK (Vehicle Registration Certificate).

CONCLUSION

Based on the results and discussion and referred to the theories on the previous research, some conclusions were drawn as follows:

The effectiveness of J'Bret (West Java) Samsat Services during the Covid -19 pandemic in an effort to improve the taxpayers' compliance of the motorized vehicle at the Bekasi City Samsat Joint Office has been effective and completely matched with the aspects of effectiveness in accordance with Muasaroh's theory (2010: 13).

The obstacles encountered by Bekasi City Samsat were changing patterns of thinking or mindset of the taxpayers to employ the technology which was increasingly sophisticated. Then, there was also a lack of socialization directly to the taxpayers related to the *J'bret* Samsat service. Next, the obstacle for the taxpayers was the lack of socialization and counselling from the Government and the Samsat Team in several areas related to online-based service innovations and also how to use the *J'bret* Samsat service to pay their motorized vehicle taxes.

Some efforts done by Samsat to solve the obstacles were by holding socialization and invites the society to change their mindset that now we are also in an era where everything is in a modern technology. Next, they also can add more media of publication i.e. banners, pamphlets, tutorial videos about how to pay their motorized vehicle taxes by using the *J'bret* Samsat service.

In addition, an effort could be done by the taxpayers to solve the obstacle was not too lazy to find out some information provided by the government and Samsat related to the *J'bret* Samsat service.

An Analysis of the Effectiveness of Samsat J'bret Service (West Java Ngabret) during the Covid-19 Pandemic to Improve the Tax Compliance of Motorized Vehicles at the Office of Samsat Bekasi City

Andayani, Prayoga, and Hidayati

After doing the research, for further development, the researchers provide some suggestions on the *J'bret* Samsat service in this Covid-19 pandemic as follows:

Increasing the program of the Government of the Java West Province and SAMSAT in online-based service of vehicle tax payments which is the *J'bret* Samsat service. It is aimed at improving more taxpayers of Motorized Vehicles in Bekasi who choose online tax payment services. Thus, the value of the effectiveness of the payment of Motorized Vehicle Tax through the *J'bret* Samsat service system can increase and run effectively.

Responding the obstacles that exists. The Joint Office of Bekasi City should be more routine in conducting the socialization and education about the *J'bret* Samsat service through social media and other media, thus the knowledge of taxpayers related to the payment system of motorized vehicle tax will gain better.

Attempting to overcome the obstacles, the taxpayers as good citizens should participate and support the program created by the government such as *J'bret* Samsat service by always finding out the recent information related to the *J'bret* Samsat service. It is to ease themselves in making a tax payment of their motorized vehicles in the Covid-19 Pandemic era.

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