



COMMUNITY SATISFACTION WITH MOTOR VEHICLE TAX PAYMENT SERVICES AT UNIT PELAKSANA TEKNIS DAERAH (UPTD) OF PENGELOLAAN PENDAPATAN DAERAH (PPD) SISTEM ADMINITRASI MANUNGGAL SATU ATAP (SAMSAT) TANJUNGPINANG

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Abstract: The purpose of this study is to measure the community satisfaction index and analyze the gap between service performance and community expectations. The 9 elements used based on the Regulation of the Minister of State Apparatus Empowerment and Bureaucratic Reform of the Republic of Indonesia Number 14 of 2017 consist of requirements, systems, mechanisms & and procedures, completion time, costs/tariffs, product specifications type of service, executive competence, executive behavior, handling complaints, suggestions & input and infrastructure. This type of research is descriptive with a quantitative approach while the population of this study is two-wheeled and four-wheeled vehicle taxpayers in the working area of UPTD PPD SAMSAT Tanjungpinang which amounted to 68,977 taxpayers and the number of samples of this study used sample calculations developed by Morgan and Krejcie with a sample of 382 respondents. Then the data analysis technique uses the Community Satisfaction Index, Importance and Performance Analysis, and Gap Analysis (GAP). The result of this study is a Community Satisfaction Index of 87.55 with service quality B. Measurement of service elements using cartesian diagrams there is 1 indicator in quadrant I (top priority), 13 indicators in quadrant II (maintain achievement), there are 7 indicators in quadrant III (low priority) and no indicators are included in quadrant IV (excessive). Then based on the GAP analysis, 8 indicators are still below the average GAP score.

Abstrak: Tujuan penelitian ini untuk mengukur indeks kepuasan masyarakat dan analisis kesenjangan antara kinerja pelayanan dengan harapan masyarakat. Adapun 9 unsur yang digunakan berdasarkan Peraturan Menteri Pendayagunaan Aparatur Negara dan Reformasi Birokrasi RI Nomor 14 Tahun 2017 yang terdiri dari persyaratan, sistem, mekanisme & prosedur, waktu penyelesaian, biaya/tarif, produk spesifikasi jenis pelayanan, kompetensi pelaksana, perilaku pelaksana, penanganan pengaduan, saran & masukan dan sarana prasarana. Jenis penelitian ini adalah deskriptif dengan pendekatan kuantitatif sedangkan populasi penelitian

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ini adalah wajib pajak kendaraan roda dua dan roda empat pada wilayah kerja UPTD PPD SAMSAT Tanjungpinang yang berjumlah 68.977 wajib pajak dan jumlah sampel penelitian ini menggunakan penghitungan sampel yang dikembangkan oleh Morgan dan Krejcie dengan jumlah sampel sebesar 382 responden. Kemudian teknik analisis data menggunakan Indeks Kepuasan Masyarakat, Importance & Perfomance Analisis dan analisis kesenjangan (GAP). Hasil penelitian ini adalah Indeks Kepuasan Masyarakat sebesar 87,55 dengan mutu pelayanan B. Pengukuran unsur-unsur jasa dengan menggunakan diagram kartesius terdapat 1 indikator pada kuadran I (prioritas utama), 13 indikator pada kuadran II (pertahankan prestasi), terdapat 7 indikator pada kuadran III (prioritas rendah) dan tidak ada indikator yang masuk Kuadran IV (berlebihan). Kemudian berdasarkan analisis GAP terdapat 8 indikator yang masih dibawah rata-rata skor GAP.

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INTRODUCTION

Public services encompass various activities conducted by governmental and non-governmental entities, manifested in providing goods and services. This is executed with the dual objective of fulfilling community needs and adhering to legal frameworks. Fundamentally, public service endeavors to achieve community satisfaction. The assessment of general contentment with the services rendered is a metric for evaluating the efficacy of governmental agencies and institutions. UPTD PPD Samsat Tanjungpinang is a governmental entity dedicated to service provision, strategically organized to streamline and expedite the service processes. Its operational activities are consolidated within a singular infrastructure, embodying a unified and efficient service delivery system.

Samsat is a series of activities in the implementation of Motor Vehicle Registration and Identification, payment of Motor Vehicle Tax, Motor Vehicle Name Return Duty, and payment of Compulsory Contribution to Traffic Accident and Road Transport Fund in an integrated and coordinated manner in the Samsat Joint Office. The Samsat Joint Office is a forum for the National Police of the Republic of Indonesia in charge of traffic, the Regional Financial Management Work Unit that collects provincial taxes, and business entities organizing Samsat.

Pajak Kendaraan Bermotor (PKB) is a tax whose authority lies within the province. Badan Pendapatan Daerah (BAPENDA) of the Riau Islands Province is an extension of the Riau Islands Provincial Government in collecting PKB and enhancing service delivery in the Tanjungpinang City area. To optimize services, BAPENDA of the Riau Islands Province has established 10 Regional Revenue Service Units (UPTD Samsat), one of which is the UPTD Samsat Tanjungpinang located in the capital city of the Riau Islands Province.

Tabel 1. Revenue Realization Achievements of Badan Pengelolaan Pajak dan Retribusi Daerah (BPPRD) Kepulauan Riau Province from 2016 to 2020

No	Regional Taxes	Realization of Acceptance (Rp)				
		2016	2017	2018	2019	2020
1	PKB	336.845.145.365	365.838.924.721	421.982.757.385	409.130.728.150	378.582.834.754
2	BBN-KB	261.757.781.900	219.575.323.400	256.128.636.984	324.596.355.825	200.657.895.300
3	PBBKB	237.809.515.748	286.989.583.580	315.448.079.615	351.647.830.790	316.534.207.849
4	PAP	2.756.824.422	2.591.401.254	2.554.334.570	1.245.906.247	883.277.550
5	Cigarette Tax	111.114.341.802	105.683.056.964	103.029.944.514	98.651.600.297	136.772.597.391

Sources: Strategic Plans of Bapenda Kepulauan Riau Province 2021-2026

From realizing local tax revenue in the Riau Islands Province, Pajak Kendaraan Bermotor (PKB) has been the most significant contributor to local tax revenue for the past five years. Individuals or entities pay taxes voluntarily and involuntarily without receiving direct

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compensation. This indicates that in conducting local tax collection, local governments must continually improve public services by conducting satisfaction surveys among service users.

Therefore, in this research, the author is intrigued to investigate how public satisfaction with the Vehicle Tax/Pajak Kendaraan Bermotor (PKB) services is perceived. The measurement of public satisfaction has also been mandated by the Regulation of the Minister of Administrative and Bureaucratic Reform of the Republic of Indonesia Number 14 of 2017 concerning Guidelines for the Preparation of Public Satisfaction Surveys for Public Service Implementing Units.

According to Kotler and Keller (Rofiah & Dwi, 2017), satisfaction is the feeling of pleasure or disappointment that arises in an individual after comparing the performance (outcome) of a product thought about with the performance (or work) expected. Satisfaction represents the level of emotion in which an individual expresses the outcome of comparing the received version of a service product and the expected one (Sedarmayanti, 2005). According to Mowen and Minor (Rofiah & Dwi, 2017), consumer satisfaction is the overall attitude consumers have towards goods or services after acquiring and using them.

Through the Ministry of Administrative and Bureaucratic Reform of the Republic of Indonesia, the Government has issued Ministerial Regulation Number 14 of 2017 concerning Guidelines for the Preparation of Public Satisfaction Surveys for Public Service Implementing Units (Aditama, 2000). In this regulation, the elements of the Public Satisfaction Survey/ Survei Kepuasan Masyarakat (SKM) have been specified as follows (Oktaviani, 2006):

- a. Requirements. Requirements are conditions that must be fulfilled in processing a particular service, encompassing both technical and administrative prerequisites.
- b. System, Mechanism, and Procedure. Procedure refers to the standardized service protocols for service providers and recipients, including complaint procedures.
- c. Completion Time. Completion time denotes the duration necessary to conclude the entire service process for each service category.
- d. Cost/Fee. Cost/Fee constitutes the charges imposed on service recipients for processing and/or obtaining services from the service provider, determined through agreements between the provider and the community.
- e. Service Type Product Specifications. Service-type product specifications encompass the outcomes of services provided and received by established regulations. These service products result from each service type specification.
- f. Executor Competence. Executor competence involves the essential capabilities of the service provider, including knowledge, expertise, skills, and experience.
- g. Executor Behavior. Executor behavior pertains to the attitudes exhibited by officers during service provision.
- h. Handling Complaints, Suggestions, and Feedback. Handling complaints, suggestions, and feedback involves the procedural implementation of addressing complaints and subsequent actions.
- i. Facilities and Infrastructure. Facilities are any items used as tools to achieve goals and objectives. Infrastructure encompasses elements crucial for the primary support of a process (business, development, project). Facilities apply to movable objects (computers, machinery), while infrastructure pertains to immovable objects (buildings).

RESEARCH METHOD

This study is descriptive research with a quantitative approach (Walpole, 1992). The population in this study consists of taxpayers with two-wheelers and four-wheelers who are users of the services provided by UPTD PPD SAMSAT Tanjungpinang, totaling 68,977 taxpayers. Meanwhile, the sample size for this research is determined using the sample calculation developed by Morgan and Krejcie, with a sample size of 382 respondents, and the sampling technique is proportionally distributed (Santoso, 2005; Sugiharto, 2003).

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Table 2. Population and Sample Wajib Pajak Kendaraan Roda Dua Dan Roda Empat

No	Vehicle Types	Population	Percentage (%)	Sample
1	Motorcycle	51.409	74,53	285
2	Car	17.568	25,47	97
	Total	68.977	100	382

Sources: Bapenda Kepulauan Riau Province 2022

The data collection technique employed in this research is a questionnaire, involving the creation of a list of questions regarding public services to be filled out by respondents. The instrument used is a questionnaire (Umar, 2004). Data analysis techniques include descriptive data analysis, Community Satisfaction Index, Importance & Performance Analysis, and Gap analysis .

Descriptive Statistical Analysis

Descriptive statistical analysis techniques that can be employed include:

- Presentation of data in the form of tables or frequency distributions. Through this analysis, the tendencies of research findings can be determined, whether they fall into low, moderate, or high categories.
- Presentation of data in visual forms such as histograms, polygons, ogives, bar charts, pie charts, and line charts.
- Calculation of measures of central tendency (mean, median, and mode).
- Calculation of measures of position (quartiles, deciles, and percentiles).
- Calculation of measures of dispersion (standard deviation, variance, range, quartile deviation, mean deviation, and so forth).

The scoring technique employed in this research involves assigning the highest score to the highest answer value present in an assessment. In contrast, the lowest score corresponds to the lowest answer value in the assessment. The determination of values is calculated based on the answer alternatives, each associated with a specific score. Data tabulation from the questionnaire will be processed quantitatively, and these interval data will be analyzed using frequency tables based on respondents' answers to each statement item. The established scores can be computed for each dimension or variable by multiplying the lowest to the highest score by the total score for each respondent's answers.

According to Sugiyono (Sugiyono, 1998), for interval-level responses, the formula that can be utilized is:

$$\frac{\text{Highest Score} - \text{Lowest Score}}{\text{Total Categories}}$$

Source: Sugiyono, 2005

Based on the Decree of the Minister of State Apparatus Empowerment and Bureaucratic Reform Number 14 of 2017, this research employs the measurement technique with the Likert Scale. This scale gauges an individual's attitudes, opinions, or perceptions regarding a specific phenomenon. Sugiono (2000:73-74) elaborates on the Likert Scale as follows:

Based on the Regulation of the Minister of Administrative and Bureaucratic Reform Number 14 of 2017, a measurement technique is employed using the Likert Scale in this research (Azwar, 1996). This scale gauges an individual's attitude, opinion, or perception regarding a particular phenomenon. Sugiyono (2000:73-74) elucidates the Likert Scale as follows (Iskandar, 1992):

"The Likert Scale measures an individual's or a group's attitudes, opinions, or perceptions regarding social phenomena. Each instrument employing the Likert Scale has gradations (levels) ranging from very positive to very negative, expressed in words such as Very Good, Good, Fairly Good, Not Good, and Not Very Good, each assigned a specific score to distinguish one from another. These scores are based on:"

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Tabel 3. Skala Likert

Skor	Experiences	Hope
1.	Very Dissatisfied	Very Unimportant
2.	Dissatisfied	Unimportant
3.	Satisfied	Important
4.	Very Satisfied	Very Important

Sources: Sugiyono, 2000

Community Satisfaction Index

a. Value of Each Element

To obtain the value of each element, it involves summing up all respondents' answers.

b. Average Value of Each Element

Determining the average value of each element involves dividing the value of each component by the total number of samples.

c. Weighted Average Value

$$\text{Weighted average value - weighted average} = \frac{\text{Total weight}}{\text{Total elements}} = 1 = 0,11$$

Sources: Permenpan RB RI Nomor 14 tahun 2017

To obtain the weighted average score, multiply the average score of each element by the weighted average score.

d. Total Weighted Average Score

The total weighted average score is obtained by summing the weighted average scores of each element.

e. CSI Score

For ease of interpretation of the IKM assessment, which ranges from 25 to 100, the above assessment results are converted using a base value of 25 with the following formula:

$$\text{CSI Service Unit X 25}$$

Sources: Permenpan RB RI Nomor 14 tahun 2017

Then, to convert the IKM score into service quality and unit performance, refer to Table I.4 below.

Table 4. Perception Scores, Interval Values, Converted Interval Values, Service Quality, and Unit Performance

Perception Value	Interval Value (IV)	Interval Conversion Values (ICV)	Service Quality (x)	Service Unit Performance (y)
1	1,00 – 2,5996	25,00 – 64,99	D	Not Good
2	2,60 – 3,064	65,00 – 76,60	C	Dissatisfactory
3	3,0644 – 3,532	76,61 – 88,30	B	Good
4	3,5324 – 4,00	88,31 – 100,00	A	Superfine

Source: Permenpan RB RI Nomor 14 tahun 2017

Importance & Performance Analysis

The Importance & Performance Analysis technique was used for data analysis. As explained by Supranto (Supranto, 2006), this method is used to analyze research data and determine how satisfied customers are with an institution's performance. It is a qualitative-quantitative descriptive approach that assesses the importance level and customer satisfaction/performance.

In this study, we have replaced the term "customer satisfaction level" with "customer expectation level," while "performance" has been replaced with "service quality implementation." Based on the assessment results of the expectation level and the assessment of service quality

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implementation, we will calculate the level of conformity between the importance level and the implementation level.

The level of conformity is determined by comparing the service quality implementation score with the expectation score. This will help prioritize the factors that influence customer satisfaction. In this study, two variables are represented by the letters X and Y, where X is the assessment of service quality implementation, and Y is the community's expectation level of service quality. The formula used is:

$$Tki = \frac{Xi}{Yi} \times 100\%$$

Where: Rkl = Respondent Consistency Level
 Xi = Service Implementation Assessment Scores
 Yi = Respondents' Service Expectation Scores

The analysis of the level of expectation and service implementation can also result in a Cartesian diagram that illustrates the position of factors/indicators deemed to influence patient satisfaction at RSUD Raja Ahmad Tabib. In this Cartesian diagram, these factors/indicators will be delineated into four quadrants.

The horizontal axis (X) on the Cartesian diagram is filled with the average scores of the service quality implementation level, while the vertical axis (Y) is filled with the average scores of the expectation level, according to the following formula:"

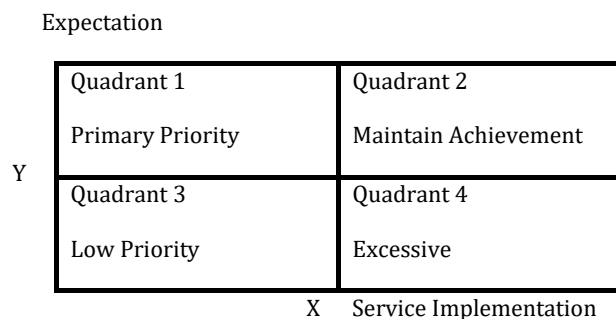
$$\bar{X} = \frac{\sum Xi}{n} \quad \bar{Y} = \frac{\sum Yi}{n}$$

Dimana : \bar{X} = Average scores of service quality
 \bar{Y} = Average scores of respondent expectations
 Xi = Assessment scores of service quality
 Yi = Respondents' expectation scores for service quality
 n = Number of respondents

The Cartesian Diagram is a structure divided into four quadrants bounded by two perpendicular intersecting lines at points (X, Y), where X represents the average score of the level of service quality implementation at RSUD Raja Ahmad Tabib, and Y represents the average score of patient expectations for the service quality at RSUD Raja Ahmad Tabib. The formula is as follows:

$$\bar{\bar{X}} = \frac{\sum_{i=1}^N \bar{X}_i}{K} \quad \bar{\bar{Y}} = \frac{\sum_{i=1}^N \bar{Y}_i}{K}$$

Where: K = The Quantity of Indicators



Picture. 2 Cartesian Diagram *Importance dan Performance*
 Source: Supranto, 2006

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“Explanation:

Quadrant 1 (attributes to Improve)

This is an area that contains factors that are considered important by customers but in reality, these factors are not yet satisfactory (the level of satisfaction obtained is still very low). Indicators that fall into this category must be improved. This can be done by continuously improving the performance of the indicators in this quadrant.

Quadrant 2 (maintain performance)

This is an area that contains factors that are considered important by customers and factors that customers feel are already satisfactory, resulting in a relatively higher level of satisfaction. Indicators that fall into this quadrant must be maintained because all of these indicators constitute excellent products/services in the eyes of customers.

Quadrant 3 (attributes to maintain)

This is an area that contains factors that are considered less important by customers and the performance of these factors is not too exceptional. Improvement of indicators in this quadrant can be reconsidered because their impact on the benefits perceived by customers is very small.

Quadrant 4 (main priority)

This is an area that contains factors that are considered less important by customers and are perceived as excessive. Indicators that fall into this quadrant can be reduced by the organization for cost savings." Quoted from Supranto (2006:242).

This is followed by using the gap analysis technique which is used to see the gap between the performance of an indicator and the expectations of consumers for that indicator. Where the gap score is calculated based on the following formula according to Zeithaml, et al (Tjiptono, 2007): This is the area that encompasses factors considered important by customers, but in reality, these factors have not met expectations (the level of satisfaction obtained is still very low). Indicators in this category need improvement. The approach is to continuously make improvements so that the performance of indicators in this quadrant will increase.

Gap = Performance Score - Expectation Score

Subsequently, the average score of the total gap is calculated. After obtaining the average gap score, the average value of the average gap score is calculated again. This will reveal which indicators are below the average of the average gap score, indicating which indicators need to be prioritized for improvement. The larger the gap score, the more prioritized the attribute is for improvement.

RESULT AND DICUSSION

a. Requirement

Tabel 5. Responses to Requirement Elements

No	Assessment	Experience		Expectation	
		Total	Score	Total	Skor
1	Very Dissatisfied / Very Unimportant	1	1	1	1
2	Not Satisfied / Not Important	51	102	1	2
3	Satisfied / Important	119	357	21	63
4	Very Satisfied / Very Important	211	844	359	1.436
Total		382	1.304	382	1.502

Source: *Questionnaire Processing Results, 2023*

From the table above, it can be seen that the respondents' assessment of the indicators of requirements that must be fulfilled to pay motor vehicle taxes at SAMSAT Tanjungpinang resulted in a conformity level between experience and expectations of 86.82%.

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b. System Elements, Mechanisms and Procedures

Table 6. Responses to System Elements, Mechanisms and Procedures

No	Assessment	Experience		Expectation	
		Total	Score	Total	Score
1	Very Dissatisfied / Very Unimportant	4	4	1	1
2	Not Satisfied / Not Important	10	20	0	0
3	Satisfied /Important	125	375	24	72
4	Very Satisfied / Very Important	243	972	357	1428
Total		382	1.371	382	1.501

Source: *Questionnaire Processing Results, 2023*

From the table above, it can be observed that the responses assessment of the dimension of the system, mechanisms, and procedures at SAMSAT Tanjungpinang resulted in a conformity level between experience and expectations of 91.34%.

c. Execution Time

Table 7. Responses Feedback on the Element of Execution Time

No	Assessment	Experience		Expectation	
		Total	Score	Total	Score
1	Very Dissatisfied / Very Unimportant	21	21	1	1
2	Not Satisfied / Not Important	11	22	0	0
3	Satisfied /Important	103	309	31	93
4	Very Satisfied / Very Important	247	988	350	1400
Total		382	1.340	382	1.494

Source: *Questionnaire Processing Results, 2023*

From the table above, it can be observed that the responses evaluations of the time execution dimension at SAMSAT Tanjungpinang resulted in a level of conformity between experience and expectations of 89.69%.

d. Cost

Table 8. Responses on Cost

No	Assessment	Experience		Expectation	
		Total	Score	Total	Skor
1	Very Dissatisfied / Very Unimportant	1	1	2	2
2	Not Satisfied / Not Important	1	2	1	2
3	Satisfied /Important	26	78	6	18
4	Very Satisfied / Very Important	354	1416	373	1492
Total		382	1.497	382	1.514

Source: *Questionnaire Processing Results, 2023*

From the table above, it can be seen the responses assessment of the cost/tariff dimension at SAMSAT Tanjungpinang resulted in a level of conformity between experience and expectations of 98.88%.

e. Service Type Specification Products

Table 9. Responses on Service Type Specification Products

No	Assessment	Experience		Expectation	
		Total	Score	Total	Skor
1	Very Dissatisfied / Very Unimportant	1	1	1	1
2	Not Satisfied / Not Important	1	2	1	2
3	Satisfied /Important	30	90	4	12
4	Very Satisfied / Very Important	350	1400	376	1504
Total		384	1.493	384	1.519

Source: *Questionnaire Processing Results, 2023*

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From the table above, it can be seen that respondents' assessments of the product specification dimension of service type at SAMSAT Tanjungpinang produced a level of conformity between experience and expectation of 98.29%.

f. Implementers' Competence

Tabel 10. Responses Feedback on Implementers' Competence

No	Assessment	Experience		Expectation	
		Total	Score	Total	Score
1	Very Dissatisfied / Very Unimportant	1	1	0	0
2	Not Satisfied / Not Important	4	8	1	2
3	Satisfied /Important	43	129	8	24
4	Very Satisfied / Very Important	334	1336	373	1492
Total		382	1.474	382	1.518

Source: *Questionnaire Processing Results, 2023*

From the table above, it can be observed that the respondents' assessment of the competence dimension of the implementers at SAMSAT Tanjungpinang resulted in a compatibility rate between experience and expectation of 97.10%.

g. Behavior of the Implementers

Tabel 11. Responses to the Behavior of the Implementers

No	Assessment	Experience		Expectation	
		Total	Score	Total	Score
1	Very Dissatisfied / Very Unimportant	2	1	0	0
2	Not Satisfied / Not Important	0	0	0	0
3	Satisfied /Important	31	93	13	39
4	Very Satisfied / Very Important	349	1432	369	1476
Total		382	1.486	382	1.515

Source: *Questionnaire Processing Results, 2023*

From the table above, it can be seen to responses assessments of the behavioral performance dimension at SAMSAT Tanjungpinang resulted in a level of conformity between experience and expectation of 98.42%.

h. Complaint Handling, Suggestions, and Input

Table 12. Responses Feedback on Complaint Handling, Suggestions, and Input

No	Assessment	Experience		Expectation	
		Total	Score	Total	Score
1	Very Dissatisfied / Very Unimportant	2	2	0	0
2	Not Satisfied / Not Important	4	8	0	0
3	Satisfied /Important	64	192	12	36
4	Very Satisfied / Very Important	312	1248	370	1480
Total		382	1.450	382	1.516

Source: *Questionnaire Processing Results, 2023*

From the table above, it can be seen the responses assessment of the handling of complaints, suggestions, and input dimensions at SAMSAT Tanjungpinang resulted in a level of conformity between experience and expectations of 95.65%.

i. Facilities and Infrastructure

Table 13. Responses Feedback on Facilities and Infrastructure

No	Assessment	Experience		Expectation	
		Total	Score	Total	Score
1	Very Dissatisfied / Very Unimportant	0	0	0	0

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2	Not Satisfied / Not Important	4	8	0	0
3	Satisfied /Important	277	831	16	48
4	Very Satisfied / Very Important	101	404	366	1464
Jumlah		382	1.243	382	1.512

Source: *Questionnaire Processing Results, 2023*

Based on table above, it can be seen that the respondents' assessment of the facilities and infrastructure dimension at SAMSAT Tanjungpinang resulted in a level of conformity between experience and expectation of 82.21%.

j. **Community Satisfaction Index (CSI)**

Tabel 14. Indeks Kepuasan Masyarakat

No	IKM	Requirements	System, Mechanism, and Procedure	Execution Time	Cost	Service Specification and Product Type	Executor's Competence	Executor's Behavior	Handling of Complaints, Suggestions, and Input	Facilities and Infrastructure
1	Values for Each Element	1304	2780	2708	2977	2975	4385	2971	2430	5104
2	Average Value for Each Element	3,41	7,27	7,08	7,79	7,7	11,48	7,78	11,1	13,4
3	Weighted Average Value	0,16	0,33	0,32	0,35	0,35	0,53	0,35	0,5	0,61
4	Total Weighted Average Value	3,5								
5	Community Satisfaction Index (CSI) Value	87,55								

Source: *Questionnaire Processing Data, 2023*

From the table above, the requirements become an element in SAMSAT Tanjungpinang that is below the total weighted average score. Then, based on the measurement of public satisfaction using 9 service elements, the community satisfaction index for motor vehicle tax services at SAMSAT Tanjungpinang is obtained as 87.55. With this figure, the performance of SAMSAT Tanjungpinang's services is categorized as service quality B and the service unit's performance is Good.

k. **Importance & Performance Analysis**

The measurement results of these service elements are based on expectations and experiences, allowing SAMSAT Tanjungpinang to emphasize improvement efforts for indicators that are truly considered important by respondents, in order to satisfy them. To obtain points on

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the Cartesian diagram, the average values of service performance and respondent expectations need to be calculated first. The calculation results can be seen in the table below.

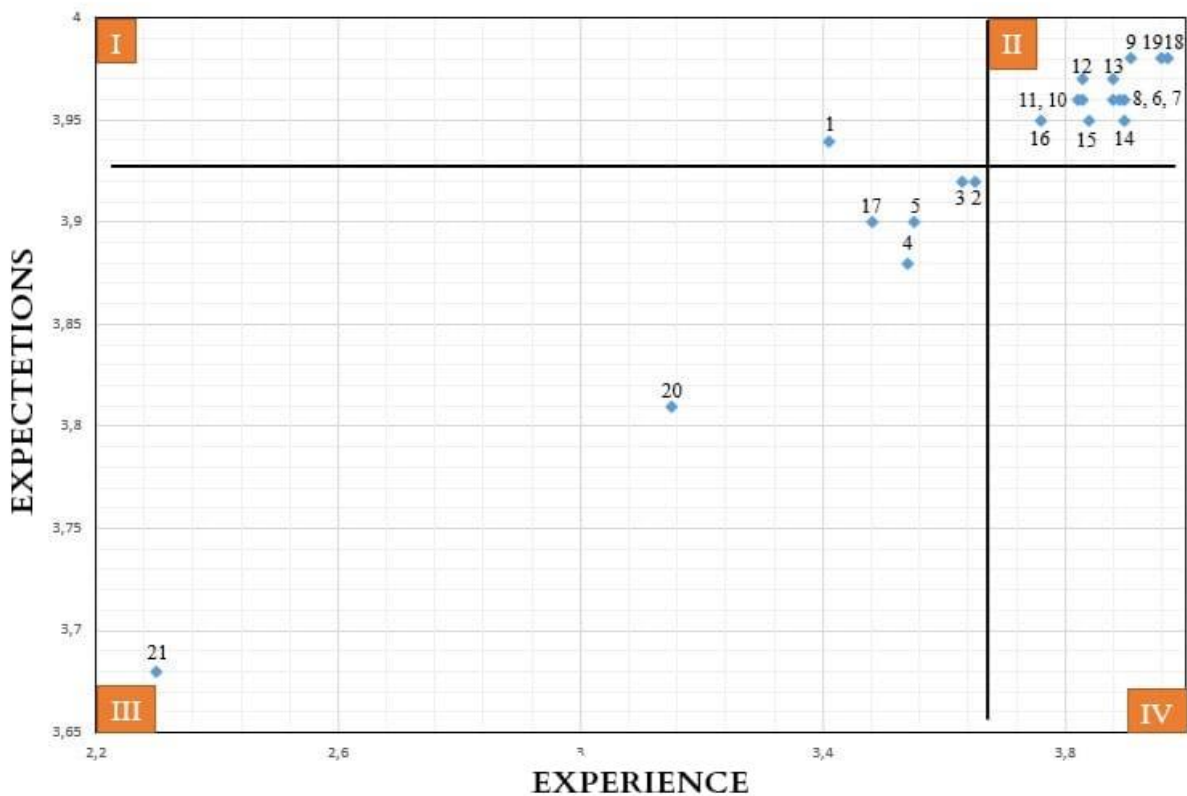
Table 15. Calculation of the Average Satisfaction and Expectation Ratings of Respondents

No	Indicators	Experience (X)	Expectation (Y)	\bar{X}	\bar{Y}
1	Requirements to be fulfilled for motor vehicle tax payment	1304	1502	3,41	3,94
2	Service in motor vehicle tax payment is easy and simple	1394	1497	3,65	3,92
3	Service procedures are easy and simple	1386	1496	3,63	3,92
4	Waiting time required for motor vehicle tax payment	1353	1481	3,54	3,88
5	Speed and responsiveness of officers in providing motor vehicle tax payment services	1355	1490	3,55	3,9
6	No down payment is required to process motor vehicle tax payment	1486	1513	3,89	3,96
7	No additional expenses beyond those already specified	1491	1511	3,90	3,96
8	Every taxpayer wishing to pay motor vehicle tax receives attention	1481	1512	3,88	3,96
9	Service to taxpayers regardless of social status, ethnicity, and other factors	1494	1519	3,91	3,98
10	Service officers work skillfully, swiftly, and professionally in providing service to taxpayers	1464	1513	3,83	3,96
11	Service officers provide clear and easily understandable information	1458	1512	3,82	3,96
12	Service officers always assist/sympathize/care for the needs of taxpayers	1463	1515	3,83	3,97
13	Behavior of service officers is polite, friendly, and respectful in providing service	1482	1515	3,88	3,97
14	Neatness and cleanliness of the appearance of service officers	1489	1509	3,90	3,95
15	Service officers are prompt in resolving complaints from taxpayers wishing to pay motor vehicle tax	1466	1508	3,84	3,95
16	Complaints from taxpayers are handled well	1436	1511	3,76	3,96
17	The community understands the complaint process at SAMSAT Tanjungpinang	132	1492	3,48	3,91
18	Security, cleanliness, tidiness, and comfort of the rooms at the SAMSAT Tanjungpinang office	1518	1521	3,97	3,98
19	Interior and exterior arrangement of rooms at the SAMSAT Tanjungpinang office	1511	1521	3,96	3,98
20	Easy-to-reach, well-organized, and always available parking locations	1205	1455	3,15	3,81
21	Parking attendants assist in vehicle parking management	870	1407	2,28	3,68

Source: *Questionnaire Processing Data, 2023*

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CARTESIAN DIAGRAM



Picture 2 Kartesian Diagram of Respondents' Expectations and Experiences
Source: Questionnaire Processing Data, 2023

In the above figure, from this Cartesian diagram, the positioning of the indicators assessing the experience and expectations in the motor vehicle tax payment service at SAMSAT Tanjungpinang is divided into four parts. The interpretation of the Cartesian diagram can be explained as follows:

i. Quadrant I (Main priority)

Indicators within this quadrant are considered highly important by respondents, yet their performance remains low. The implication is that indicators in this quadrant should be prioritized for improvement. Indicators within this quadrant include:

- Requirements that must be fulfilled for the payment of motor vehicle taxes (1).

ii. Quadrant II (Maintain Achievements)

The indicators in this quadrant have a high level of importance, and their performance is also rated well by the respondents. SAMSAT Tanjungpinang needs to maintain the quality and sustain the performance of these indicators. The indicators in this quadrant include:

- No down payment is required to process motor vehicle tax payment (6)
- No additional costs beyond the predetermined ones (7)
- Every taxpayer wishing to pay motor vehicle tax receives attention (8)
- Service to taxpayers regardless of social status, ethnicity, and others (9)
- Service officers work with skill, agility, and professionalism in providing services to taxpayers (10)
- Service officers provide clear and understandable information (11)
- Service officers always assist/sympathize/care about taxpayers' needs (12)
- Behavior of service officers is polite, friendly, and respectful in providing services (13)
- Neatness and cleanliness of service officers' appearance (14)
- Service officers respond promptly to resolve complaints from taxpayers wishing to pay motor vehicle tax (15)

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- Complaints from taxpayers are handled well (16)
- Security, cleanliness, tidiness, and comfort of the rooms at the SAMSAT Tanjungpinang Office (18)
- Arrangement of the interior and exterior of the rooms at the SAMSAT Tanjungpinang Office (19)

iii. Quadrant III (Low Priority)

The indicators in this quadrant have a low level of importance, and their performance is also considered less satisfactory by the respondents. SAMSAT Tanjungpinang needs to improve the performance of these indicators to prevent them from shifting to Quadrant I. The indicators in this quadrant include:

- Service in motor vehicle tax payment is easy and straightforward (2)
- Speed and response of officers in providing motor vehicle tax payment services (5)
- Public understanding of the complaint procedure at SAMSAT Tanjungpinang (17)
- Waiting time required to make motor vehicle tax payments (4)
- Service procedures are easy and straightforward (3)
- Parking locations are easily accessible, well-organized, and always available (20)
- Parking attendants assist in arranging vehicle parking (21)

iv. Quadrant IV (Excessive)

The indicators in this quadrant have a low level of importance according to respondents but have good performance, thus considered excessive by respondents. Improving the performance of these indicators would only lead to resource wastage. The indicators in this quadrant include:

- No indicators are present in this quadrant.

l. Gap Analysis (GAP)

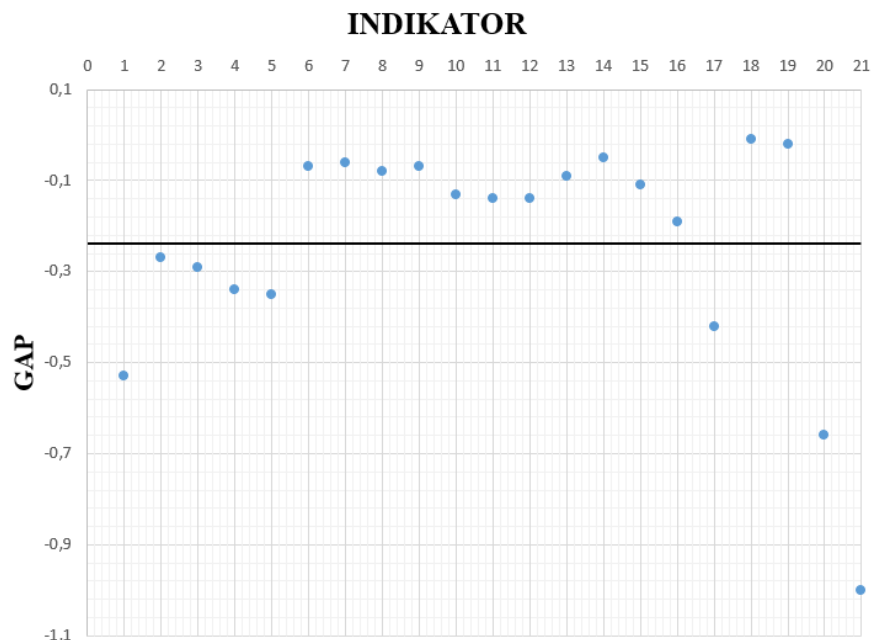
Tabel 16. GAP Between Respondents' Experience and Expectations Regarding Motor Vehicle Tax Payment Services at SAMSAT Tanjungpinang

No	Indicators	Skor GAP	Average GAP
1	Requirements to be fulfilled for motor vehicle tax payment	-198	-0,53
2	Service in motor vehicle tax payment is easy and simple	-103	-0,27
3	Service procedures are easy and simple	-110	-0,29
4	Waiting time required for motor vehicle tax payment	-128	-0,34
5	Speed and responsiveness of officers in providing motor vehicle tax payment services	-135	-0,35
6	No down payment is required to process motor vehicle tax payment	-27	-0,07
7	No additional expenses beyond those already specified	-20	-0,06
8	Every taxpayer wishing to pay motor vehicle tax receives attention	-31	-0,08
9	Service to taxpayers regardless of social status, ethnicity, and other factors	-25	-0,07
10	Service officers work skillfully, swiftly, and professionally in providing service to taxpayers	-49	-0,13
11	Service officers provide clear and easily understandable information	-54	-0,14
12	Service officers always assist/sympathize/care for the needs of taxpayers	-52	-0,14
13	Behavior of service officers is polite, friendly, and respectful in providing service	-33	-0,09
14	Neatness and cleanliness of the appearance of service officers	-20	-0,05

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No	Indicators	Skor GAP	Average GAP
15	Service officers are prompt in resolving complaints from taxpayers wishing to pay motor vehicle tax	-42	-0,11
16	Complaints from taxpayers are handled well	-75-	-0,19
17	The community understands the complaint process at SAMSAT Tanjungpinang	-164	-0,42
18	Security, cleanliness, tidiness, and comfort of the rooms at the SAMSAT Tanjungpinang office	-3	-0,01
19	Interior and exterior arrangement of rooms at the SAMSAT Tanjungpinang office	-10	-0,02
20	Easy-to-reach, well-organized, and always available parking locations	-250	-0,66
21	Parking attendants assist in vehicle parking management	-537	-1,

Sumber : Questionnaire Processing Data, 2023



PICTURE 3 GAP between Experience and Expectation of Respondents

Source: Survey Data Processing Results 2023

After analyzing the gaps, it can be concluded that the indicators provided by SAMSAT Tanjungpinang are generally meeting the expectations of the respondents. However, there are still some areas that need attention. Based on the results, the indicators that scored below average in terms of the difference between the experience and expectation scores should be prioritized for improvement (as shown in Picture 3). These indicators include:

- a. Requirements to be fulfilled for motor vehicle tax payment (1)
- b. Service in motor vehicle tax payment is easy and simple (2)
- c. Service procedures are easy and simple (3)
- d. Waiting time required for motor vehicle tax payment (4)
- e. Speed and responsiveness of officers in providing motor vehicle tax payment services (5)
- f. The community understands the complaint process at SAMSAT Tanjungpinang (17)
- g. Parking locations are easily accessible, well-organized, and always available (20)
- h. Parking attendants assist in vehicle parking management (21)

CONCLUSION

Based on the explanations and analyses presented in the previous chapters, the findings of this research can be summarized as follows:

- a. The level of conformity between experience and expectations for the elements (a) requirements is 87%, (b) system, mechanism, and procedure is 91%, (c) implementation time is 90%, (d) cost/tariff is 99%, (e) service type product specifications is 98%, (f) executor competence is 96%, (g) executor behavior is 98%, (h) handling complaints, suggestions, and feedback is 92%, and (i) facilities and infrastructure is 82%.
- b. The Community Satisfaction Index for motor vehicle tax services at SAMSAT Tanjungpinang is 87.55 with service quality categorized as B and good service unit performance.
- c. The measurement results of service elements using the Cartesian diagram are in Quadrant I (top priority) with 1 indicator, Quadrant II (maintain performance) with 13 indicators, Quadrant III (low priority) with 7 indicators, and Quadrant IV (excessive) with no indicators in this quadrant.
- d. Based on GAP analysis, 8 indicators are still below the average GAP score.

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