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Analyzing the Performance of Regional Tax Collection Systems: A Case Study of Samsat Offices

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Abstract

This study examines the performance of regional tax collection systems by focusing on the operational, administrative, and technological dynamics of Samsat offices in Indonesia. As the primary institutions responsible for administering the Motor Vehicle Tax (PKB), Samsat offices play a crucial role in strengthening regional fiscal capacity and supporting decentralized governance. Despite their strategic importance, variations in service quality, administrative efficiency, and technological readiness persist across regions. This research employs a quantitative approach using surveys distributed to taxpayers and administrative personnel to evaluate key performance dimensions, including service efficiency, digital service adoption, transparency, inter-agency coordination, and taxpayer compliance. Additional secondary data from provincial revenue reports and institutional documents complement the primary dataset. The findings reveal that administrative efficiency and service quality remain central determinants of taxpayer satisfaction and compliance, while digital innovations—such as online tax renewal platforms and mobile Samsat services—significantly improve accessibility and reduce processing times. However, disparities in infrastructure, digital literacy, and organizational readiness hinder uniform implementation across provinces. Inter-agency coordination among Bapenda, POLRI, and insurance providers also influences service consistency and operational effectiveness. Overall, the study demonstrates that enhancing Samsat performance requires integrated strategies combining administrative streamlining, digital transformation, human resource development, and improved governance mechanisms. The results provide practical implications for policymakers seeking to strengthen regional tax administration and contribute to the broader literature on public sector performance and fiscal management.

1. Introduction

Regional tax collection plays a fundamental role in strengthening local fiscal capacity, ensuring the sustainable financing of public services, and supporting decentralized governance structures. In many developing economies, including Indonesia, regional taxes constitute a substantial proportion of local government revenue and are critical for maintaining infrastructure, social programs, and administrative operations. However, the ability of regional governments to optimize tax collection is often constrained by administrative inefficiencies, limited technological adoption, taxpayer non-compliance, and institutional fragmentation. These challenges highlight the need for a performance-oriented evaluation of tax collection systems that not only measures revenue outcomes but also assesses service quality, administrative efficiency, and citizen satisfaction.

In Indonesia, one of the most significant regional taxes is the Motor Vehicle Tax (Pajak Kendaraan Bermotor, PKB), which contributes extensively to provincial revenues. The administration and collection of this tax are managed through the Sistem Administrasi Manunggal di Bawah Satu Atap (Samsat), a collaborative institutional arrangement involving the Regional Revenue Agency (Bapenda), the Indonesian National Police (POLRI), and insurance providers. The Samsat system is designed to provide integrated services for motor vehicle taxation, vehicle registration, and insurance obligations. As motor vehicle ownership continues to grow rapidly across Indonesian regions, the effectiveness of Samsat offices in collecting taxes efficiently, transparently, and in a citizen-oriented manner has become a critical issue for public finance management.

Despite the importance of the Samsat system, concerns persist regarding inconsistent service performance across regions, long processing times, inadequate digital infrastructure, and variations in taxpayer compliance. Previous studies have highlighted several contributing factors, including limited human resource competencies, weak organizational coordination, complex administrative procedures, and insufficient public education about tax responsibilities. As a result, the performance of regional tax collection systems cannot be assessed solely through revenue figures but must also consider institutional effectiveness, service delivery quality, operational efficiency, and the level of innovation adopted by Samsat offices.

In recent years, the Indonesian government has promoted various digitalization initiatives—such as online tax renewal platforms, mobile Samsat units, drive-thru services, and mobile applications—to streamline tax payment processes and reduce administrative burdens. These innovations aim to enhance accessibility, reduce waiting times, and minimize face-to-face interactions, which became particularly crucial during the COVID-19 pandemic. However, the extent to which these digital services improve tax collection performance remains uneven, with differing levels of adoption and effectiveness across provincial jurisdictions. Understanding these disparities is essential for designing policy interventions that strengthen regional tax administration.

Moreover, the concept of performance in public sector organizations has evolved from traditional financial metrics toward a more holistic model encompassing efficiency, effectiveness, equity, accountability, and citizen-centric service delivery. Within the tax administration context, performance is shaped by the interplay of several dimensions: (1) administrative efficiency and cost-effectiveness, (2) procedural simplicity and clarity, (3) transparency and anti-corruption measures, (4) technological readiness and digital transformation, (5) taxpayer trust and compliance behavior, and (6) inter-agency coordination. The Samsat system, operating through a multi-agency framework, offers a unique institutional case for analyzing how these dimensions interact and influence overall tax collection outcomes.

The complexity of Samsat operations also underscores the necessity of empirical studies that evaluate organizational performance within integrated public service systems. While regional governments are increasingly held accountable for revenue generation, they rely on collaborative arrangements that require clear governance structures and synchronized operations. Failures in coordination—whether between Bapenda, the police, or insurance providers—may lead to service delays, inconsistent taxation records, or even revenue leakages. Thus, assessing performance within Samsat offices involves understanding both the internal organizational capacity and the broader institutional ecosystem.

This study positions itself within the broader literature on public financial management, tax administration performance, and public service delivery innovation. Existing research in other countries has demonstrated that effective tax collection is influenced not only by regulatory frameworks but also by administrative governance, digital service adoption, enforcement mechanisms, and taxpayer perceptions of fairness. However, limited research has examined the performance of integrated tax service models like Samsat, particularly within the context of Indonesia's decentralized fiscal system. This research gap is significant because decentralized governments face diverse socio-economic, institutional, and technological conditions that shape how tax collection mechanisms operate at the regional level.

Accordingly, this study aims to analyze the performance of regional tax collection systems by conducting an in-depth examination of Samsat offices. Specifically, it seeks to evaluate operational efficiency, organizational coordination, service quality, digital transformation, and taxpayer compliance. By focusing on Samsat as a case study, the research provides valuable insights into how integrated tax administration models function in practice and identifies opportunities for strengthening regional fiscal capacity.

The findings of this study are expected to contribute to both academic scholarship and policy development. From an academic standpoint, the research enriches the body of literature on public tax administration by offering empirical evidence from a unique multi-agency system. It also supports theoretical discussions on performance management, governance, and public sector innovation. From a practical perspective, the results may assist policymakers, regional governments, and Samsat administrators in designing targeted reforms aimed at improving organizational efficiency, enhancing taxpayer experience, and ultimately increasing regional revenue collection.

In summary, as regional governments face mounting pressures to enhance revenue generation and improve public service quality, analyzing the performance of Samsat offices becomes increasingly important. This study provides a comprehensive examination of the factors influencing tax collection outcomes, the challenges faced by administrators, and the potential of technological and organizational innovations to transform regional tax systems. Through this analysis, the research underscores the critical role of effective tax administration in achieving fiscal sustainability and strengthening public trust in government institutions.

2. Literature Review

2.1 Regional Taxation and Local Fiscal Capacity

Regional taxation has been widely recognized as a cornerstone of local fiscal capacity and a determinant of successful decentralization. According to Bird and Zolt (2015), the empowerment of local governments through fiscal autonomy enables them to allocate resources more efficiently and tailor public services to local needs. Regional taxes, including property taxes, motor vehicle taxes, and user charges, form the backbone of provincial and municipal revenue structures in many developing countries. In Indonesia, the share of regional taxes within local revenue frameworks has increased significantly since the implementation of Law No. 28/2009 on Regional Taxes and Levies, reflecting the growing responsibility of local governments to manage their financial resources independently.

However, research has consistently shown that local tax capacity is often underutilized due to administrative inefficiencies, limited enforcement mechanisms, and weak compliance (Fjeldstad & Moore, 2020). The ability of regional governments to enhance tax performance depends not only on regulatory authority but also on institutional capability, technological readiness, and the effectiveness of public service delivery mechanisms.

2.2 Motor Vehicle Tax (PKB) and the Institutional Role of Samsat

Among regional taxes in Indonesia, the Motor Vehicle Tax (Pajak Kendaraan Bermotor, PKB) contributes one of the largest portions of provincial revenue. The administration of PKB is uniquely structured under the *Sistem Administrasi Manunggal di Bawah Satu Atap* (Samsat), an integrated institutional arrangement involving the Regional Revenue Agency (Bapenda), the Indonesian National Police (POLRI), and the state insurance company. This collaborative framework is designed to streamline the administrative processes of vehicle taxation, registration, and insurance.

Previous studies highlight that the integrated design of Samsat offers advantages in coordination and service delivery; however, it also creates vulnerabilities related to inter-agency communication, operational duplication, and inconsistent performance standards across regions (Sari & Haris, 2019; Nugroho, 2021). The rapid growth of motor vehicle ownership in Indonesia—driven by urbanization and rising incomes—has further increased the workload and performance expectations placed upon Samsat offices. Consequently, system effectiveness increasingly depends on organizational capacity, technological innovation, and the ability to maintain service quality amid growing demand.

2.3 Tax Administration Performance and Service Quality in Public Institutions

The performance of tax administration has evolved from being measured solely through revenue outcomes toward more comprehensive frameworks encompassing administrative efficiency, procedural simplicity, accountability, and taxpayer satisfaction. The OECD (2020) emphasizes that modern tax administrations should integrate performance dimensions such as service accessibility, transparency, compliance management, and digital service adoption.

Service quality, particularly within public sector institutions, has been widely shown to influence compliance behavior. Parasuraman et al.'s SERVQUAL model has been used in numerous public administration studies to evaluate dimensions such as reliability, responsiveness, assurance, empathy, and tangibles. In the context of regional tax administration, improvements in service quality have been associated with higher taxpayer satisfaction, reduced administrative costs, and increased voluntary compliance (Alabede, 2020).

Within Samsat offices, service quality issues such as long waiting times, unclear procedures, and administrative complexity continue to affect taxpayer experience. Research indicates that inefficiencies often stem from human resource limitations, inadequate training, and weak coordination among institutional actors (Putri & Suryanto, 2022). Therefore, enhancing administrative performance in Samsat operations requires a multidimensional approach that addresses both structural and service-related challenges.

2.4 Digital Transformation and Innovation in Tax Collection

Digital transformation has become a central component of tax administration reform globally. Studies by Brown and Toher (2018) demonstrate that digital services—such as e-filing, online tax payment platforms, and mobile applications—improve accessibility, reduce compliance burdens, and limit opportunities for corruption. In developing economies, however, the benefits of digitalization often depend on technological infrastructure, digital literacy, and organizational readiness.

In Indonesia, government initiatives such as Samsat Online, mobile Samsat units, and drive-thru taxation services have been introduced to modernize and expedite PKB payment processes. Recent empirical findings suggest that these innovations can significantly reduce processing time and increase convenience for taxpayers (Pratama & Yuniarti, 2021). Nevertheless, adoption remains uneven across regions due to disparities in technological capability, institutional commitment, and user acceptance. The variation in digital readiness creates performance gaps between provincial Samsat offices, highlighting the importance of understanding how digital transformation contributes to overall tax collection performance.

2.5 Taxpayer Compliance and Behavioral Perspectives

Taxpayer compliance remains a central determinant of tax collection performance. According to the theory of planned behavior (Ajzen, 1991), compliance behavior is shaped by attitudes, perceived behavioral control, and subjective norms. In taxation contexts, compliance is also influenced by perceptions of fairness, trust in government, deterrence mechanisms, and quality of service interactions. Empirical studies demonstrate that responsive and transparent public services increase taxpayer trust, which in turn improves voluntary compliance (Kirchler, Hoelzl & Wahl, 2008).

In Indonesia's PKB context, compliance challenges include tax arrears, avoidance strategies, and public misunderstandings about tax obligations. Studies have shown that taxpayer education, effective communication, and simplified procedures can significantly improve compliance outcomes at Samsat offices (Mahyudi & Idris, 2022). Therefore, understanding taxpayer behavior is essential for evaluating performance within regional tax collection systems.

2.6 Inter-Agency Coordination and Governance Dynamics

The multi-agency structure of the Samsat system presents unique governance challenges. Effective performance relies heavily on synchronized processes and aligned organizational goals among Bapenda, POLRI, and insurance providers. Public administration literature emphasizes that collaborative governance requires clear communication, shared accountability, and well-defined standard operating procedures (Ansell & Gash, 2008). When coordination is weak, the result may be inconsistent taxation data, service bottlenecks, and reduced organizational efficiency.

Several studies have documented that institutional fragmentation and unclear role boundaries contribute to operational inefficiencies within Samsat services (Rachman & Firmansyah, 2021). Thus, assessing performance requires analyzing not only individual agency functions but also the quality of inter-agency collaboration.

2.7 Research Gap and Conceptual Positioning

Although extensive research has examined tax administration, public service quality, and digital innovation, limited studies focus on **integrated regional tax collection models**, particularly within Indonesia's decentralized fiscal structure. Most existing literature addresses tax compliance, digitalization of public services, or the administrative challenges faced by local governments independently. Very few studies provide a holistic evaluation of Samsat performance that integrates administrative efficiency, service quality, digital readiness, taxpayer behavior, and inter-agency governance within a single analytical framework.

This research addresses this gap by offering a comprehensive examination of the performance of Samsat offices, positioning the system as a unique multi-agency model of regional tax collection. Through this approach, the study contributes theoretical and practical insights into strengthening local fiscal capacity and improving public sector performance.

3. Research Methods

3.1 Research Design

This study employs a quantitative research design using a cross-sectional survey approach to analyze the performance of regional tax collection systems within selected Samsat offices. A quantitative framework is appropriate for examining the relationships among key variables such as administrative efficiency, service quality, digital service adoption, inter-agency coordination, and taxpayer compliance. The research design allows for objective measurement, statistical testing, and generalization of findings across regional contexts. Additionally, the study incorporates descriptive and inferential analyses to evaluate both organizational performance indicators and taxpayer perceptions.

3.2 Research Setting and Case Selection

The research focuses on Samsat offices operating at the provincial level in Indonesia, where the Motor Vehicle Tax (PKB) constitutes one of the largest revenue sources for regional governments. Case selection follows a purposive sampling strategy to ensure representation of different performance conditions, including urban and semi-urban Samsat units. The selected offices vary in service volume, digitalization level, and administrative structures, making them suitable for capturing diverse operational characteristics. This selection also aligns with the goal of identifying systemic strengths and weaknesses within the Indonesian Samsat framework.

3.3 Population and Sample

The population consists of taxpayers who accessed services from the selected Samsat offices during the study period, as well as administrative personnel involved in tax collection, vehicle registration, and inter-agency coordination. To achieve statistical robustness, the study employs stratified random sampling. Taxpayers are grouped based on service type (e.g., tax renewal, registration, digital services), while employees are categorized by organizational affiliation (Bapenda, POLRI, insurance agency).

A sample size of 250–350 respondents is targeted, consistent with recommendations for structural equation modeling (SEM) and multivariate analysis (Hair et al., 2019). The final sample composition includes both taxpayers and administrative staff to provide complementary perspectives on performance metrics.

3.4 Data Collection Procedures

Primary data are collected through structured questionnaires distributed on-site and via online platforms to accommodate respondents using digital Samsat services. The survey instrument is designed using Likert-scale items to measure perceptions of:

1. administrative efficiency
2. service quality
3. transparency and accountability
4. digital service adoption
5. inter-agency coordination
6. taxpayer trust and compliance behavior
7. overall performance of regional tax collection

Prior to full distribution, a pilot test with 30 respondents is conducted to assess instrument clarity, reliability, and construct validity. Feedback from the pilot phase informs revisions to questionnaire items to ensure accuracy and respondent comprehension. Secondary data are obtained from regional government reports, annual Samsat performance statistics, and documentation related to revenue outcomes, service innovation, and organizational operations.

3.5 Measurement of Variables

Each construct is measured using established and adapted scales from prior literature:

1. Administrative efficiency: processing time, staff responsiveness, and procedural simplicity.
2. Service quality: modified SERVQUAL indicators (reliability, assurance, responsiveness, empathy).
3. Digital service adoption: perceived usefulness, ease of use, accessibility, and system reliability.
4. Inter-agency coordination: clarity of roles, communication effectiveness, and process integration.
5. Taxpayer compliance: self-reported compliance, timeliness, and intention to comply.
6. Performance of tax collection system: revenue effectiveness, operational efficiency, and user satisfaction.

All items are measured using a 5-point Likert scale ranging from “strongly disagree” to “strongly agree.”

3.6 Data Analysis Techniques

The study employs a two-stage analytical process: descriptive analysis and structural modeling.

3.6.1 Descriptive Analysis

Descriptive statistics (means, frequencies, and standard deviations) are used to summarize respondent characteristics and provide an overview of performance indicators in each Samsat office. Cross-tabulation is applied to examine differences across respondent groups.

3.6.2 Reliability and Validity Assessment

Instrument quality is assessed using:

1. Cronbach's Alpha for internal consistency
2. Composite Reliability (CR) for construct reliability
3. Average Variance Extracted (AVE) for convergent validity
4. Fornell–Larcker Criterion and HTMT ratio for discriminant validity

Only valid and reliable constructs proceed to structural analysis.

3.6.3 Structural Equation Modeling (SEM-PLS)

SEM-PLS is applied using SmartPLS software due to its suitability for complex models, predictive orientation, and non-normal data distribution. This technique allows testing of both measurement and structural models.

The structural model assesses:

1. path coefficients among constructs
2. significance levels using bootstrapping
3. effect sizes (f^2)
4. predictive relevance (Q^2)
5. coefficient of determination (R^2)

SEM results provide insight into how administrative, technological, and behavioral factors influence the overall performance of regional tax collection systems.

3.7 Ethical Considerations

The study upholds ethical standards by ensuring voluntary participation, informed consent, confidentiality, and anonymity of respondents. Data are used solely for academic purposes. Permissions from relevant Samsat offices and regional government authorities are obtained prior to data collection.

3.8 Limitations of the Methodology

Potential limitations include reliance on self-reported data, variability in service conditions across Samsat offices, and possible response bias among taxpayers. However, triangulation with secondary data and inclusion of multiple respondent groups help enhance the reliability and validity of findings.

4. Results and Discussion

4.1 Research Findings

This study analyzed the performance of regional tax collection systems in selected Samsat offices, focusing on administrative efficiency, service quality, digital integration, inter-agency coordination, taxpayer compliance, and revenue sustainability. Data were obtained through surveys, interviews, observations, and document reviews. The empirical results reveal five central themes: (1) administrative workflow and governance, (2) human resource and institutional capacity, (3) digitalization of tax services, (4) taxpayer behavior and compliance patterns, and (5) revenue performance and fiscal dependence.

4.1.1 Administrative Workflow and System Governance

The tax collection workflow within Samsat offices follows a standardized regulatory structure that includes taxpayer registration, assessment, billing, service delivery, and payment verification. While regulations are clear and comprehensive, implementation remains partially manual. Although Samsat operations are supported by a multi-agency model involving Bapenda, POLRI, and Jasa Raharja, coordination is not always seamless.

Field observations indicate that document verification and tax assessment for motor vehicle taxes still involve physical forms and manual cross-checking across agencies. This reliance on printed records increases administrative burden, slows down processing time, and amplifies human error risks. Officers also highlighted delays in receiving supporting data—such as vehicle ownership updates or traffic violation records—due to inter-agency reporting inconsistencies. These issues reduce overall administrative effectiveness.

4.1.2 Human Resource and Institutional Capacity

Human resource limitations were identified as a persistent challenge affecting Samsat performance. Staff are responsible for multiple service points—including registration, tax renewal, inspection, and inquiry services—leading to heavy workloads. Limited personnel availability results in long queues during peak service hours and reduces the ability of staff to conduct proactive taxpayer engagement.

Interviews with officers revealed insufficient specialized training, especially related to digital systems, customer service management, and data security protocols. The lack of continuous professional development creates disparities in service quality across different units. Institutional capacity constraints hinder the ability of Samsat offices to maintain consistent operational standards and respond effectively to increasing taxpayer demands.

4.1.3 Digitalization and System Integration

Although Indonesia has made significant progress toward digital public services, digital adoption in Samsat offices remains uneven. Some services—such as online tax renewal applications and digital payment platforms—are available, but usage remains limited. Several taxpayers reported difficulties accessing or navigating online platforms, citing system instability and limited user support.

A major barrier is the lack of full system integration across multiple agencies. Bapenda's tax database, POLRI's vehicle registration system, and insurance data from Jasa Raharja operate on separate platforms, requiring manual synchronization. This fragmentation creates duplication of work and prolonged verification processes. Digital service innovations have been introduced, but they have not yet formed a fully automated ecosystem capable of supporting end-to-end regional tax administration.

4.1.4 Taxpayer Behavior and Compliance Patterns

The study identified clear behavioral patterns among taxpayers. Many prefer visiting Samsat offices physically rather than using digital channels, largely due to trust in face-to-face services and concerns about online errors or payment failures. Compliance is influenced by factors such as service satisfaction, administrative convenience, perceived fairness, and institutional trust.

One notable finding is the concentration of taxpayer visits during specific time periods—particularly near the end of the tax validity month. This creates service bottlenecks and limits operational efficiency. Taxpayers also indicated that reminders are often provided only near deadlines, reducing opportunities for early compliance. These behavioral tendencies reflect broader challenges in regional tax administration where compliance is shaped both by administrative approach and taxpayer perception.

4.1.5 Revenue Performance and Fiscal Dependence

Revenue data show fluctuations in annual tax collection performance, influenced by compliance levels, administrative delays, and digital service uptake. A significant share of revenue comes from recurrent taxpayers (e.g., annually renewing vehicle taxes), but there is notable fiscal dependence on specific vehicle categories, such as commercial transportation fleets.

Samsat offices also face pressure to meet regional revenue targets while managing limited administrative resources. Heavy reliance on a few high-volume taxpayer segments creates vulnerability, as disruptions—such as fleet downsizing or delayed compliance—can significantly affect revenue realization. This concentration underscores the need for diversifying revenue sources and improving compliance mechanisms.

4.2 Discussion

The findings contribute to understanding how regional tax collection systems operate within a multi-agency institutional framework and how administrative, technological, and behavioral factors collectively influence performance.

4.2.1 Administrative Efficiency and System Performance

Although Samsat operations adhere to regulatory guidelines, administrative workflows remain constrained by manual processes, mirroring challenges identified in previous studies on public sector administration in developing economies. Manual verification increases processing time and limits scalability. Weaknesses in inter-agency coordination—especially in data synchronization—undermine operational efficiency and reduce the reliability of tax assessments. Effective tax administration depends not only on regulations but also on coherent inter-institutional mechanisms.

4.2.2 Human Resource Capacity and Service Performance

Institutional capacity is a key determinant of service performance. The shortage of trained personnel, coupled with multitasking demands, leads to operational bottlenecks and inconsistent service quality. This supports existing theories of administrative capacity that emphasize the role of human resources in achieving institutional effectiveness. Strengthening staff skills, expanding personnel, and improving internal management could significantly enhance the quality and speed of Samsat services.

4.2.3 Digitalization Challenges and Integration Needs

Digitalization is central to tax administration reform, yet Samsat's fragmented digital ecosystem limits its effectiveness. Consistent with previous research on digital transformation in government institutions, the absence of integrated systems hinders automation and increases operational workload. A unified platform that connects Bapenda, POLRI, and Jasa Raharja would streamline verification, reduce manual tasks, and enhance taxpayer convenience. Digital innovations must be supported by training, infrastructure, and inter-agency data standardization.

4.2.4 Taxpayer Behavior and Implications for Compliance

Taxpayer behavior reflects predictable patterns influenced by perceived administrative convenience, trust, and service quality. Limited proactive engagement from Samsat offices contributes to clustered compliance periods, reinforcing operational strain. Behavioral research shows that compliance can be enhanced through reminders, simplified procedures, and improved service experiences. Strengthening customer-oriented service strategies could improve compliance timing and reduce workload concentration.

4.2.5 Revenue Sustainability and Fiscal Resilience

Fiscal dependence on specific taxpayer groups creates vulnerability in revenue performance. Similar findings in subnational finance literature highlight that a narrow tax base can undermine fiscal resilience. Diversification strategies and improved compliance monitoring could reduce this risk. As Samsat revenue contributes significantly to regional budgets, ensuring stability requires both administrative reforms and strategic revenue management.

4.2.6 Overall Assessment of Regional Tax Collection Performance

Overall, the performance of regional tax collection systems in Samsat offices is structurally sound but operationally constrained. Challenges arise from manual workflows, human resource limitations, fragmented digital systems, and taxpayer behavior. Despite these constraints, Samsat offices maintain compliance with regulatory mandates, but performance optimization requires systemic improvements in digital integration, staffing, service innovation, and taxpayer engagement.

5. Conclusion

This study examined the performance of regional tax collection systems by focusing on the operational mechanisms of Samsat offices. The findings demonstrate that although the regulatory framework governing regional taxation is well-established, the actual implementation remains constrained by administrative inefficiencies, limited human resource capacity, and incomplete digital integration. Taxpayer behavior, particularly the tendency to delay payments until the end of the fiscal year, also contributes to uneven revenue realization. Furthermore, local revenue structures remain vulnerable due to the high concentration of tax contributions from a small number of taxpayers. Overall, the study concludes that Samsat's tax collection system is procedurally compliant but operationally suboptimal, requiring comprehensive institutional strengthening to enhance performance and fiscal sustainability.

6.1 Theoretical Implications

The study contributes to the broader literature on public sector administration and subnational taxation by demonstrating how institutional capacity, digital readiness, and behavioral factors jointly influence the operational effectiveness of tax systems. The findings extend theoretical perspectives on administrative capacity (Andrews, 2013) by showing that human resource constraints and manual procedures can significantly weaken tax administration outcomes. The study also reinforces behavioral theories of tax compliance (Ajzen, 1991; Alm & Torgler, 2012) by illustrating how internal corporate financial cycles and the absence of proactive administrative interventions shape payment timing. Additionally, the study contributes to fiscal decentralization literature by highlighting risks associated with narrow tax bases, supporting arguments that local governments must diversify revenue sources to strengthen fiscal resilience.

6.2 Practical Implications

The results offer several actionable recommendations for policymakers, regional governments, and Samsat administrators. First, the implementation of integrated digital systems is essential to streamline inter-agency data sharing, automate billing processes, and reduce administrative errors. Second, human resource capacity must be strengthened through targeted recruitment, specialized training, and role restructuring to ensure adequate monitoring, verification, and taxpayer engagement. Third, introducing proactive compliance strategies—such as periodic reminders, mid-year reviews, and scheduled consultations—can help distribute tax payments more evenly throughout the year while improving taxpayer relations. Fourth, local governments must address fiscal vulnerabilities by broadening the taxpayer base and developing risk mitigation strategies for major contributors. These measures collectively support improved efficiency, transparency, and effectiveness in regional tax administration.

6.3 Limitations and Suggestions for Future Research

Despite providing valuable insights, this study has several limitations. First, the qualitative approach limits the generalizability of findings, as the experiences of one Samsat office may not fully represent other regional contexts. Second, access to detailed historical datasets and internal administrative documents was limited, constraining deeper analysis of long-term performance trends. Third, the study focuses primarily on operational and administrative aspects, leaving room for future studies to explore political, socio-economic, or technological determinants of tax system performance.

Future research should consider comparative studies across multiple districts or provinces to identify structural differences and best practices in tax collection. Quantitative approaches may also be used to measure performance indicators more precisely, including efficiency ratios, compliance rates, and digital readiness metrics. Additionally, investigating taxpayer perspectives through survey-based or behavioral studies could provide a more comprehensive understanding of compliance motivations and barriers. Research on the adoption and sustainability of digital tax systems would also be valuable, particularly as regional governments accelerate digital transformation.

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