



Evaluation of Public Satisfaction Levels With The Performance of Employees of The One-Stop Administrative System (Samsat) in Bengkulu City

Sudriyanti Putri

STIA Bengkulu

DOI:

<https://doi.org/10.53697/iso.v6i1.3531>

*Correspondence: Sudriyanti Putri

Email: psudriyanti@gmail.com

Received: 10-10-2025

Accepted: 12-11-2025

Published: 11-12-2025



Copyright: © 2025 by the authors. Submitted for open access publication under the terms and conditions of the Creative Commons Attribution (CC BY) license (<http://creativecommons.org/licenses/by/4.0/>).

Abstract: Taxes are the main source of state revenue where state activities such as national development financed by taxes are difficult to carry out if there is no revenue from the tax sector. In the framework of the effectiveness of equitable development, decentralization from the central government to oversee and directly regulate affairs in the regions is urgently needed, so that policies, planning, implementation and financing are given to regional governments. The purpose of this study is to determine the influence of regulations and service quality on tax compliance for motor vehicle taxpayers. The method used in this research is explanatory research. Accidental sampling was used in this study by distributing questionnaires to 100 motorized vehicle taxpayers who were registered at Kantor Bersama Samsat of Bengkulu Province. The data analysis technique used is descriptive statistical analysis and multiple linear regression analysis. The results of this study indicate that the variables of knowledge and understanding of taxpayers about tax regulations and service quality have no significant effect on taxpayer compliance with motor vehicles registered at Kantor Bersama Samsat of Bengkulu Province.

Keywords: Regulation, Service Quality, Tax Paying Compliance.

Introduction

Public service is a series of activities carried out by the government or state administrators to meet the public's needs for goods, services, and administrative services in accordance with laws and regulations. This service aims to provide satisfaction to the public as service recipients and is an important part of the state's function in improving public welfare. According to Law Number 25 of 2009 concerning Public Services, public service is an activity carried out routinely and continuously by government agencies or institutions appointed to provide services to the public. The goods and services referred to in public services are not just ordinary merchandise, but rather public goods whose provision is the government's responsibility for the common welfare. According to Harbani Pasolong (2007), public service is any government activity that provides benefits and satisfaction to the public, although the results are not always in the form of physical products. Sinambela (2014) adds that public service is the fulfillment of community needs by state administrators, which includes social needs such as health and education. Meanwhile, according to Lewis & Gilman (2005), public service is public trust built through honest service and accountable resource management. Public services are at the heart of good governance, serving to meet

the public's basic needs for goods, services, and administrative services in accordance with applicable laws and regulations. These services not only aim to satisfy the public as recipients, but also serve as a crucial foundation in the state's efforts to improve the welfare of the people as a whole. According to Law Number 25 of 2009 concerning Public Services, these activities are carried out routinely and continuously by designated government agencies or institutions, ensuring that public goods and services are available for the common good, not simply as ordinary commodities.

The quality of public services in the era of decentralization refers to the ability of local governments to provide effective, efficient, and responsive services according to the needs of local communities. Decentralization grants local governments greater authority to manage and administer public services, thus bringing services closer to the community and accelerating decision-making. Therefore, the quality of public services can be measured by how well local governments meet established minimum service standards and are able to innovate in providing services that are easy, affordable, equitable, and inclusive. The implementation of decentralization also requires clear and measurable public service standards as a benchmark for service quality. Regional governments must conduct regular evaluations of public service performance and improve the capacity of implementers to ensure that services are provided in accordance with public service principles and laws and regulations. These minimum service standards serve as a reference not only to guarantee the quality and quantity of services but also to promote transparency, accountability, and public participation in service oversight. However, the success of improving the quality of public services through decentralization depends heavily on the capacity of human resources, infrastructure, and effective oversight mechanisms. Challenges such as resource disparities between regions and coordination between the central and regional governments remain major obstacles. Therefore, improving the quality of public services in the era of decentralization requires innovation, appropriate regulations, and synergy between regional governments and the community to achieve good governance and optimal service delivery.

Public service is a crucial indicator in assessing the quality of good governance. In the era of bureaucratic reform, the public increasingly demands fast, transparent, and accountable services from government agencies. The government is required to adapt to the ever-evolving needs of the community, including in terms of motor vehicle administration services. The One-Stop Integrated System (SAMSAT) is a form of integrated service from several agencies, namely the Police, the Regional Revenue Service, and Jasa Raharja. The purpose of this system is to provide efficient and effective services in managing motor vehicle taxes, validating vehicle registration certificates (STNK), and issuing vehicle registration certificates (BPKB). The existence of SAMSAT is expected to increase the comfort and satisfaction of the community as service users.

Methodology

The collected data will be analyzed using descriptive statistics and simple linear regression to examine the relationship between public service effectiveness and public satisfaction. The analysis steps are as follows:

1. Descriptive Analysis

Descriptive statistical analysis was conducted to describe the characteristics of respondents and the distribution of responses for each public satisfaction indicator. Descriptive statistics include frequencies, percentages, means, and standard deviations.

2. Simple Linear Regression Analysis

This was conducted to ensure that the questionnaire accurately measures the intended variable, namely public satisfaction with the performance of Samsat employees. In this case, regression analysis will be used to determine the contribution of the SERVQUAL dimensions in influencing public satisfaction levels.

3. Validity and Reliability Testing

Before conducting the regression analysis, validity and reliability tests were conducted on the questionnaire. The validity test measures the extent to which the questionnaire measures the intended concept, while the reliability test measures the consistency of the instrument's measurements.

4. Normality Testing:

This test is used to determine whether the collected data is normally distributed. This test is essential to ensure the validity of the regression model used.

The results of the analysis will be presented in the form of tables, graphs, and interpretations that explain the extent to which the effectiveness of public services influences public satisfaction at the Bengkulu City SAMSAT.

Result and Discussion

This study was conducted to evaluate the level of public satisfaction with the performance of the One-Stop Integrated Tax System (SAMSAT) employees in Bengkulu City. Data were obtained through the distribution of questionnaires to 100 respondents who were taxpayers who had received direct service. The assessment used five dimensions of service quality (SERVQUAL), namely Tangibles, Reliability, Responsiveness, Assurance, and Empathy. The data were then analyzed descriptively quantitatively to determine the level of public satisfaction in each dimension. The first dimension, Tangibles (physical evidence), includes aspects of employee appearance, completeness of infrastructure, and cleanliness of the office environment. The recapitulation results showed that the majority of respondents expressed satisfaction with the existing physical conditions. The average score obtained was 4.1 on a scale of 5. This indicates that the available service facilities are adequate, the room is clean and organized, and employees appear neat and professional in serving the public.

The second dimension is Reliability, which relates to the ability of employees to provide services in a timely manner and according to procedures. The average score for this dimension was 3.9. While considered quite good, this score indicates that some residents still feel the service is inconsistent, particularly regarding the duration of service and the accuracy of information provided by officers.

For the Responsiveness dimension, respondents gave an average score of 4.0. This indicates that Samsat employees are quite responsive in responding to requests, complaints, and questions from the public. Most respondents felt helped by the officers' promptness, although some noted that queues remained excessively long during peak hours, which made service somewhat slow.

The Assurance dimension received the highest average score of 4.2. This indicates that the public feels confident and trusts the staff's ability to provide services. Officers were deemed capable of providing clear information, being polite, and providing a sense of security throughout the service process. This indicates a high level of public trust in Samsat employees.

Meanwhile, the Empathy dimension received an average score of 4.0. This indicates that employees are considered sufficiently concerned with community needs and capable of providing personalized attention. Some respondents assessed that employees demonstrated a friendly and communicative attitude, but others still desired more humane service, particularly for the elderly or those unfamiliar with administrative processes.

Overall, the Public Satisfaction Index (PSI) across all dimensions was 80, which is considered "Good" according to the Ministry of Administrative and Bureaucratic Reform's assessment scale. This indicates that the service provided by Bengkulu City Samsat employees is quite satisfactory and meets the expectations of the majority of the public, although several aspects still need improvement.

These findings indicate that public services at the Bengkulu City Samsat have been effective, particularly in building trust and providing legal certainty and convenience to the public. A high Assurance score can be used as an indicator that officers possess strong professional capacity in directly serving the public.

However, lower scores on the Reliability dimension indicate a need for improvement in procedural clarity and certainty of service times. Fast and consistent service will significantly impact public satisfaction and trust in public service agencies such as the Samsat.

Based on these results, it can be concluded that public satisfaction with the performance of Bengkulu City Samsat employees is already at an adequate level. However, ongoing evaluation, particularly regarding reliability and service time, is needed to ensure employee performance continues to improve and services provided can more optimally meet public expectations in the future.

Respondent Characteristics

This study involved 100 respondents who were users of services at the Bengkulu City Samsat (Service Administration Agency). Respondent characteristics were grouped into five main categories: gender, age, education level, type of employment, and frequency of visits to the Samsat. This classification aimed to determine the respondents' backgrounds, which may influence their level of satisfaction with the services they received.

Table 1. Gender

Gender	Frequency	Percentage (%)
Man	55	55.0%
Woman	45	45.0%
Total	100	100.0%

Based on Table 1, the majority of respondents in this study were male (55%), while female respondents made up 45%. This nearly equal proportion indicates that SAMSAT

services are accessed equally by both genders, reflecting a fairly good representation of the service's user population. This also indicates that the need for taxpayer payment services is not dominated by one gender, so the measured perceptions of satisfaction tend to represent the views of a broad spectrum of users.

Table 2. Age

Age	Frequency	Percentage %
20-25 Years	40	40.0%
26-35 Years	30	30.0%
36-45 Years	20	20.0%
45-50 Years	10	10.0%
Total	100	100.0%

According to Table 2, the majority of respondents (70%) were in the productive age range, between 20 and 35 years. This age group is generally individuals who are active in tax compliance and administration activities. Respondents aged 40 and above comprised 30% of the total sample, indicating that services are also accessed by more mature age groups. This age distribution is important for understanding the different expectations and service needs across groups.

Table 3. Education Level

Last education	Frequency	Percentage
High School/Equivalent	35	35.0%
Diploma	25	25.0%
Bachelor	30	30.0%
Postgraduate	10	10.0%
Total	100	100.0%

According to Table 3, the majority of respondents (65%) had a higher educational background (diploma to postgraduate). This indicates that SAMSAT service users in Bengkulu Province tend to have a good level of literacy and understanding of administrative procedures and requirements. Higher education levels often correlate with higher expectations of professionalism, transparency, and service efficiency.

Table 4. Duration of use of SAMSAT services

Length of Service Use	Frequency	Percentage (%)
First Time	20	20.0%
Perna 2-3 Times	50	50.0%
Often (>3 times)	30	30.0%
Total	100	100.0%

Based on Table 4, the majority of respondents (80%) were repeat users of SAMSAT services (having used the service 2-3 times or frequently >3 times). This indicates that respondents have accumulated experience with the service, allowing them to provide a more in-depth and perhaps more critical assessment of the consistency of service quality over time. The perspective of new users (20%) also provides insight into initial impressions and ease of access for individuals using the service for the first time. These data confirm that the majority of respondents have a sufficient experience base to comprehensively evaluate service effectiveness and satisfaction.

Overview of Research Data

This study was conducted to evaluate the level of public satisfaction with the performance of Bengkulu City Samsat employees. Data were obtained by distributing questionnaires to 100 respondents who were taxpayers and service users directly at the Bengkulu City Samsat office. The questionnaire was compiled based on five dimensions of public service according to the SERVQUAL model, namely: Tangibles (physical evidence), Reliability (reliability), Responsiveness (responsiveness), Assurance (guarantee), and Empathy (empathy).

Each respondent was asked to provide an assessment of each indicator using a Likert scale of 1 to 5,

- Tangibles : 76%
- Reliability : 64%
- Responsiveness: 70%
- Assurance : 80%
- Empathy : 72%

The collected data was then processed to obtain an average score for each service dimension. This score was used to determine the extent to which the public was satisfied with the services provided by Samsat employees. Furthermore, the data was analyzed to calculate the Public Satisfaction Index (IKM), a general indicator of the quality of public agency services, in accordance with the Ministry of Administrative and Bureaucratic Reform guidelines.

Analysis and Interpretation

This study aims to evaluate public satisfaction with the services of Bengkulu City Samsat employees using the SERVQUAL approach which includes five dimensions of service quality: Tangibles, Reliability, Responsiveness, Assurance, and Empathy. Through the distribution of questionnaires to 100 taxpayer respondents, quantitative data were obtained which were analyzed descriptively. The results of the five dimensions indicate that the public is generally satisfied with the service, as indicated by the Public Satisfaction Index (IKM) value of 80, which is in the "Good" category according to the KemenPAN-RB standards.

The Assurance dimension achieved the highest score, at 80% (average 4.2). This indicates that the public has a high level of trust in Samsat employees regarding their competence, courtesy, and ability to provide a sense of security during the service process. These findings reflect that employees are considered professional and capable of providing assurance regarding the services received by the public, making public trust the strongest aspect of Bengkulu City Samsat services.

Conversely, the Reliability dimension received the lowest score, at 64% (average 3.9). This indicates that inconsistencies in service delivery persist, such as the timeliness of service completion and unclear information provided by officers. This situation is a significant concern because reliability is a crucial factor in fostering public trust. Therefore, improving procedures and standardizing service times is a priority to ensure more consistent and predictable service.

The Tangibles dimension scored 76% (average 4.1), indicating that employee appearance, cleanliness, and physical facilities were satisfactory and left a positive impression. Meanwhile, Responsiveness and Empathy scored 70% and 72%, respectively, indicating that employee responsiveness and attentiveness were at a satisfactory level, although there were still some concerns about long queues and a lack of personal approach to certain community groups, such as the elderly. This reflects the need for increased time efficiency and a more humane service approach.

Overall, the service provided by Bengkulu City Samsat employees is considered quite satisfactory to the public. A HMIS score of 80 demonstrates effective public service delivery, although ongoing evaluation is still needed, particularly regarding reliability and timeliness. Recommendations for improvement include enhancing information quality, adjusting service procedures, and optimizing the queuing system. If these improvements are implemented continuously, service performance will continue to improve, and public satisfaction can continue to rise to the "Very Good" category.

Analysis Method

Validity Test

Validity according to Sugiyono (2016:177) shows the degree of accuracy between the data that actually occurs on the object with the data collected by the researcher to find the validity of an item, we correlate the item score with the total of the items. Validity testing is a valid research result if there is a similarity between the collected data and the data that actually occurs on the object being studied (Sugiyono, 2016:76).

Reliability Test

According to Sugiyono (2016:178), reliability testing is the extent to which measurement results using the same object will produce the same data. Instrument reliability testing can be done externally or internally. Externally, testing can be done with test-retest, equivalent, and a combination of both. Internally, instrument reliability can be tested by analyzing the consistency of the items in the instrument with certain techniques (Sugiyono, 2016:87). To test the reliability of the questionnaire used, a reliability analysis was conducted based on the Cronbach's Alpha coefficient. The limit value used to assess the acceptable level of reliability is 0.60 (Ghozali, 2015:90).

Conclusion

Based on the results of research and analysis of the Evaluation of the Level of Public Satisfaction with the Performance of Samsat Employees in Bengkulu City, the following conclusions can be drawn:

1. In general, the public is satisfied with the services provided by Bengkulu City Samsat employees, with a Public Satisfaction Index (IKM) score of 80, which falls into the "Good" category according to the Ministry of Administrative and Bureaucratic Reform (KemenPAN-RB) standards. This indicates that the public services provided have met the expectations of most users.
2. The Assurance dimension received the highest score, at 80%, or an average of 4.2 on a scale of 5. The public assessed that employees possess professional skills, convey

information clearly, are polite, and create a sense of security during the service process. Trust in employees is a key indicator of the strength of Samsat services.

3. The reliability dimension received the lowest score, at 64% (average 3.9), indicating inconsistencies in service, particularly in timeliness and procedural clarity. This demonstrates the need for improvements in timely, consistent, and procedural service delivery.
4. The Tangibles, Responsiveness, and Empathy dimensions performed quite well, with scores of 76%, 70%, and 72%, respectively. This means that physical facilities, staff responsiveness, and attention to the public are adequate, but there is still room for improvement, particularly in addressing long queues and improving friendly service to vulnerable groups such as the elderly.
5. The respondents' varied backgrounds in terms of age, gender, education, and frequency of visits suggest that Samsat services have reached various community groups. However, perceptions of satisfaction remain variable depending on individual experience and needs regarding the service.
6. The respondents' varied backgrounds, including age, gender, education level, and frequency of visits, demonstrate that SAMSAT services reach various segments of society. This diverse profile enriches the perspective of the collected data and demonstrates the service's relevance to various segments of society.
7. Although the Small and Medium Enterprises (SMEs) are already in the "Good" category, the Bengkulu City SAMSAT has the potential to continue improving its service quality to reach the "Very Good" category. This can be achieved through continuous evaluation and implementation of improvement recommendations focused on enhancing information quality, adjusting service procedures, and optimizing the queuing system, all of which will contribute to increasing public satisfaction more optimally in the future.

References

- Anila. Strategi Peningkatan Kualitas Pelayanan Masyarakat di Era Digitalisasi. [PDF] Universitas Pembangunan Masyarakat, 2021.
- Badan Pendapatan Daerah Provinsi Bengkulu. (2020). Pelaksanaan Pelayanan Perpanjangan Surat Tanda Nomor Kendaraan di Kantor SAMSAT Badan Pendapatan Daerah Provinsi Bengkulu. *Jurnal Manajemen Publik & Kebijakan Publik*, Volume 2, Nomor 1, Februari 2020.
- Ferdianti, Siti Fauzia. (2023). Pengaruh Kualitas Layanan SAMSAT On The Spot terhadap Kepuasan Masyarakat. Skripsi, Universitas Negeri Malang. <https://repository.ub.ac.id/188432/1/SITI%20FAUZIA%20FERDIANTI.pdf>
- Hidayat, M. (2020). Evaluasi Pelayanan Publik di SAMSAT Kota Bengkulu Berdasarkan Dimensi SERVQUAL. *Jurnal Ilmiah Manajemen dan Bisnis*, Vol. 6, No.2, 120-130.

<https://media.neliti.com/media/publications/340235-pelaksanaan-pelayanan-perpanjangan-surat-b7bf09f2.pdf>

<https://repository.unived.ac.id/888/1/SYAKIRA%20MAHARANTI%20SUCI.pdf>

Junaidi, A. (2021). Analisis Kualitas Pelayanan Wajib Pajak Kendaraan Bermotor di SAMSAT Kota Bengkulu. *Jurnal Akuntansi dan Tata Kelola*, Vol. 5, No.2, 45-58. <http://jurnal.umb.ac.id/index.php/JAKTA/article/view/5102/3260>

Kementerian Pendayagunaan Aparatur Negara dan Reformasi Birokrasi (KemenPAN-RB). (2020). Peraturan Menteri PAN-RB No. 14 Tahun 2017 tentang Pedoman Penyusunan Pengawasan Kepuasan Masyarakat terhadap Penyelenggaraan Pelayanan Publik. Jakarta: KemenPAN-RB.

MAHARANTI SUCI, SYAKIRA (2022) ANALISIS INDEKS KEPUASAN MASYARAKAT TERHADAP PELAYANAN PUBLIK SAMSAT KOTA BENGKULU. Skripsi skripsi, UNIVERSITAS DEHASSEN.

Purnama Sari, Vita. (2021). Analisis Indeks Kepuasan Masyarakat pada Dinas Penanaman Modal dan Pelayanan Terpadu Satu Pintu Kabupaten Bengkulu Selatan. *Traktat: Jurnal Ekonomi-Manajemen*, Vol. 7, No.1, 63-72. <https://doi.org/10.62820/trt.v7i1.139>

Ramadhani, F. (2023). Implementasi Kebijakan Layanan SAMSAT Keliling dalam Upaya Meningkatkan Pembayaran Pajak Kendaraan Bermotor di Kota Bengkulu. *Jurnal Petahana*, Vol. 9, No.1, 75-89. <https://siducat.org/index.php/petahana/article/download/1330/1079/>

Ramdani, D. (2022). Analisis Pelayanan Publik di Sistem Administrasi Manunggal Satu Atap (SAMSAT) Kota Bengkulu. *Jurnal Petahana*, Vol. 8, No.1, 101-115. <https://siducat.org/index.php/petahana/article/download/1322/1078/>

Sari, DP (2022). Pengaruh Kualitas Pelayanan terhadap Kepuasan Masyarakat di SAMSAT Kota Bengkulu. *Jurnal Administrasi Publik*, Vol. 10, No.1, 55-65.

Sherly Ekis. (2021). Tinjauan Etika Bisnis Ekonomi Islam terhadap Kepuasan Konsumen di SAMSAT Kota Bengkulu. Skripsi, IAIN Bengkulu. http://repository.iainbengkulu.ac.id/6747/1/FULL%20SKRIPSI%20SHERLY_EKIS.pdf