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Service Quality Analysis of Motor Vehicle Tax Payment at SAMSAT Jambi City

M.Reyhan Aditia [1], Arrisy Jorgi Sutan [2], Alva Beriansyah [3], Hapsa [4]
[1,2,3,4] Government Science Study Program, University of Jambi

INFO ARTICLE

* Corresponding author;
sereymardy@gmail.com

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ABSTRACT

Public services are a real reflection of the quality of governance which plays a role as the main indicator of the country's success in fulfilling the basic rights of its citizens. In the context of regional autonomy, improving the quality of public services is a strategic aspect to strengthen the legitimacy of the government and build public trust in public institutions . This study aims to analyze public perception of the quality of Motor Vehicle Tax payment services at SAMSAT Jambi City using the SERVQUAL model which includes five main dimensions, namely tangibles, reliability, responsiveness, assurance and empathy. The research method uses a quantitative approach with the Structural Equation Modeling–Partial Least Squares (SEM-PLS) analysis technique based on questionnaire data from taxpayers who have paid motor vehicle taxes. The results of the study show that all dimensions of SERVQUAL are proven to be valid and reliable and have a positive and significant influence on the quality of public services. These findings confirm that the reliability, responsiveness, assurance, and empathy of officers are the dominant factors that shape the public's positive perception of the performance of motor vehicle tax payment services at SAMSAT Jambi City. Empirically, this study concludes that improving the quality of public services needs to be directed at strengthening the professionalism of servant workers, developing empathy and interpersonal communication, and optimizing service facilities that support the creation of responsive, effective, and community satisfied public services.

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INTRODUCTION

Attempt to understand the extent to which the quality of motor vehicle tax payment services reflect the performance of government bureaucracy, especially SAMSAT Jambi City, is the goal of this study, which focuses on identifying the best and least good service aspects according to taxpayers. Where this service aspect is represented by five main indicators in the Service Quality (SERVQUAL) model, namely tangibles, reliability, responsiveness, assurance and empathy. Public services are a tangible picture of the quality of governance and are the main indicator of the success of state administration in fulfilling the basic rights of citizens, Based on the Decree of the Minister of State Apparatus Empowerment Number 63/KEP/M.PAN/7/2003, public services are defined as all service activities carried out by public service providers in order to meet the needs of service recipients and the implementation of regulatory provisions legislation. The quality of public services reflects the effectiveness of governance and is an indicator of bureaucratic performance in meeting public expectations, public services are not only understood as technocratic processes that are administrative, but also as a forum for social interaction between the state and its citizens. Therefore, public service is a form of moral and administrative responsibility of the state apparatus to provide excellent service to the community as a manifestation of the government's function as a public servant and servant (Dwiyanto, 2005). Thus, public services have a strategic position because they are not only related to meeting the administrative needs of citizens, but also become a benchmark for government success oriented towards accountability, effectiveness, and community satisfaction. The quality of good public services shows the extent to which the government is able to place the needs of the community as the top priority in every service administrative process, not only as the fulfillment of responsibilities, as well as the extent to which public apparatus can carry out their duties professionally, responsively, and with integrity in providing services to the community (Denhardt & Denhardt, 2000).

At the level of local government implementation, public services are a strategic factor that determines the success of the implementation of regional autonomy. Local governments are required not only to be able to manage regional finances independently, but also to ensure that public services provided to the community are able to encourage community participation. One form of public service that has direct relevance to community participation and regional finance (Regional Original Revenue) is the payment service of Motor Vehicle Tax (PKB), especially because this tax base is very broad and touches almost all levels of society. Motor Vehicle Tax is a type of regional tax that has a large and significant contribution to regional Original Revenue. Based on data from the Jambi Province Regional Finance Agency (BAKEUDA), the realization of Motor Vehicle Tax (PKB) revenue shows a large contribution to Regional Original Revenue (PAD), the following description is presented this below.

Jambi Province Motor Vehicle Tax (PKB) Realization Data
Source: BAKEUDA Jambi Province

Year	Realization of PKB	Percentage of PAD
2020	IDR 465,129,288,875	24,5%
2021	IDR 510,370,054,254	25,7%
2022	IDR	28,2%

	612,407,646,754	
2023	IDR 604.470.700.510	28,8%

The data shows that motor vehicle taxes play a role as the backbone of Jambi Province's Regional Original Revenue. In 2023, its contribution will reach almost a quarter of the total Regional Original Revenue of Jambi Province. Although nominally it shows an increase, there are still challenges in terms of taxpayer compliance that are not fully optimal. This is closely related to the quality of public services provided by vehicle tax management agencies, namely the One-Stop Manunggal Administration System (SAMSAT), one of which is located in Jambi City as the Provincial Capital and the center of the Jambi Provincial Government. SAMSAT Jambi City is a joint integrated service system between the Regional Police, the Regional Revenue Office, and PT Jasa Raharja (Persero) which aims to facilitate the process of registration, identification, and payment of motor vehicle taxes, where the existence of SAMSAT is the spearhead of regional fiscal services that directly interact with the community. The increase in the number of vehicles in Jambi City from 960,222 units in 2023 to 1,005,473 units in 2024 (Central Statistics Agency 2024) has significantly increased the service load at SAMSAT Jambi City. This increase in service volume requires an efficient, responsive, and responsive system that is able to adapt to the needs of taxpayers.

In fact, various public complaints related to long queue times, unfriendly attitude of officers, and limited service facilities still often appear. These complaints indirectly have implications for the decline in the level of public satisfaction and trust in the performance of SAMSAT services in Jambi city. Ineffective public services are not only an administrative problem, but also greatly affect public compliance in paying taxes (Elfa Ruky et al., 2018), the poor and inadequate quality of service will cause resistance, delay or a decrease in motivation in paying taxes regularly and on time. Complaints like this not only affect the image of the agency, but also reduce the level of public satisfaction and trust in the services of SAMSAT Jambi City (Nazmi et al., 2024). SAMSAT has an important and sensitive role, in addition to being an administrative service provider, it also functions as a representation of the state's presence in the fiscal relationship between citizens and the government. This means that the quality of service at SAMSAT directly reflects the extent to which the local government has succeeded in building public trust in the community's desire to pay taxes.

The obligation to improve the quality of public services is explicitly regulated in Law Number 25 of 2009 concerning Public Services, which emphasizes that the community must be the center of every public service policy. Article 20 of the law mandates that service providers are obliged to set service standards by taking into account the ability of the organizers, community needs, and environmental conditions and must involve the community in the preparation process. Thus, the services of SAMSAT Jambi City cannot only fulfill the administrative aspect, but must be able to provide legal certainty, justice, and satisfaction for the community.

SAMSAT Jambi City has evaluated the quality of services they have carried out through the 2024 Community Satisfaction Index (IKM) survey which shows a value between 88.42 to 99.40 with the category "Good" to "Very Good", the survey method used, namely Mystery Shopping based on PERMENPAN No. 31 of 2014. However, this method has limitations, where it is more suitable to be applied in the private sector because it is observational and does not involve real experience of the community directly. This is because the use of this approach has the potential to be biased because it is unable to capture the actual perceptions, expectations, and collective experiences of taxpayers receiving services (Supriadi et al., 2021), so an evaluation approach is needed that comes from the perception of the public directly as a beneficiary of public services. Public perception is a key factor

in determining the quality of public services. According to Robbins & A.judge, perception is the process by which individuals interpret and give meaning to the environment based on personal experiences, values, and expectations. This means that people's perception of public services is not only influenced by what they experience, but also by expectations and social interactions that shape expectations for service institutions (Robbins & A.Judge, 2019). Therefore, public perception of the services provided by SAMSAT Jambi City is an important indicator to assess the extent to which the quality of the motor vehicle tax payment services provided has met the quality standards expected by taxpayers.

To assess this perception measurably, this study uses the Service Quality (SERVQUAL) theory developed by Parasuraman, Zeithaml, and Berry. This model emphasizes the gap between expectations and reality (expectation - perception gap) in assessing service quality. SERVQUAL divides the quality of service represented by five indicators of this model, namely Tangibles, Reliability, Responsiveness, Assurance, Empathy. These five dimensions represent the physical to psychological aspects in public service relationships (Parasuraman et al., 2008), so as to become a strong conceptual framework to map the aspects of motor vehicle tax payment services at SAMSAT Jambi City. Various previous studies have used the SERVQUAL model to look at the quality of service in SAMSAT agencies.

Based on the description of the problem, the researcher is interested in conducting research with a focus on analyzing the quality of public services in the payment of Motor Vehicle Tax (PKB) at SAMSAT Jambi City. This study aims to evaluate the extent to which the services provided by SAMSAT Jambi City are able to meet public expectations related to motor vehicle tax payment services. In addition, this study also aims to identify the service dimensions that are most appreciated and the most complained about by taxpayers based on the five main dimensions of the Service Quality model (SERVQUAL), namely tangibles, reliability, responsiveness, assurance, and empathy. Therefore, the author is interested in conducting a research with the title **"Service Quality Analysis Of Motor Vehicle Tax Payment at SAMSAT Jambi City"**

LITERATURE REVIEW

Research at SAMSAT Wirogunan, Yogyakarta City shows that motor vehicle tax services are effective in terms of procedures and costs, but are still weak in handling complaints and providing physical facilities (Febiana & Syamsudin, 2023). Similar findings were obtained at SAMSAT Batu City which shows that even though the administrative process is running fast, the aspects of responsiveness, tangibles, and empathy are still not optimal (Deda & Hardianto, 2018). At SAMSAT Bukittinggi, the study found that all dimensions of SERVQUAL have a significant effect on taxpayer satisfaction, but there are still obstacles in the distance of service locations and the complexity of procedures (Febrina, 2020). Meanwhile, at SAMSAT Bogor City, the results of the study showed that the responsiveness dimension had the largest gap between public expectations and perceptions, indicating the lack of responsiveness of officers to the needs of service users (Zahrina & Sicily, 2015).

Other research also highlights aspects of innovation and service behavior in a broader context. Service innovations such as SAMSAT Mobile have proven to be quite effective in reaching communities in remote areas, although they still face limitations in terms of facilities and implementing resources (Zainab et al., 2020) & (Ratnah & Muljadi, 2018) . The results of the research at SAMSAT Sinjai emphasized the need to increase the empathy of officers and the application of the principle of justice in providing services to the community (Nurdiyanti, Madani , Tahir, 2023). Meanwhile, at SAMSAT Cilegon City, it was found that weak communication and professionalism of the apparatus were the main factors that lowered the perception of service quality (Ardiyansah &

Munawaroh, 2021). Research at SAMSAT Bekasi City shows that even though the physical facilities are adequate, there are still weaknesses in the delivery of information and communication skills of officers (Nuranindia & Karlina Rahayu, 2024). As for SAMSAT Lamongan, the results of the study revealed that public services are still not responsive to public complaints and are not fully oriented to user needs (Susilo et al., 2024). However, the majority of the previous studies are still descriptive and rarely use multivariate statistical approaches to test the relationship between the dimensions of service quality as well as the reliability and validity of the public perception data used. Most studies have focused on analyzing the gap between expectations and perceptions, but have not empirically tested how the SERVQUAL dimensions shape people's perceptions simultaneously. In addition, previous research has not positioned public perception as a structurally measurable dependent variable. This is the research gap that we want to answer through this research.

By using the Structural Equation Modeling analysis method based on Partial Least Squares (SEM-PLS), this study was able to test the reliability and validity of each aspect of the service represented by the SERVQUAL dimension and see the relationship between these dimensions based on the actual perception of the people of Jambi City comprehensively. This approach also provides novelty because it combines the SERVQUAL model with the Structure Equation Modeling – Partial Least Square (SEM-PLS) method in the context of public services related to the regional tax sector, especially in the city of Jambi. In terms of theoretical contribution, this study enriches the study of public service evaluation from the perspective of government science and public administration. The integration between the SERVQUAL theory and the Partial Least Square-based Structure Equation Modeling (SEM-PLS) analysis method provides a strong scientific framework for quantitatively, measurably, and based on public perception. This model allows for an analysis that not only describes the condition of the service, but also explains the cause-and-effect relationship between the dimensions of the service that shape the perception of the community. Thus, this research contributes to the development of an empirical data-based public service evaluation model that can be applied in various government institutional scopes.

RESEARCH METHODOLOGY

This research uses a quantitative approach where paradigmatic, quantitative research is based on the philosophy of positivism, where social reality is considered to be objectively measurable through numerical data (Rachman et al., 2019) with the use of the Structural Equation Modeling analysis method based on Partial Least Squares (SEM-PLS). This analysis technique was chosen because it is able to explain the relationship between latent variables simultaneously and comprehensively, as well as test the validity, reliability, and strength of influence between variables in the developed theoretical model. SEM-PLS is a variant-based analysis method that is very suitable for use in social research with a relatively small sample size, complex model structure, and data distribution that does not have to be normal (Hair et al., 2019). Thus, this method is very relevant to be applied to research on the quality of motor vehicle tax services at SAMSAT Jambi City which involves variables of public perception that are latent and multidimensional.

The research was conducted at the Jambi City SAMSAT Joint Office, which is located on Jalan Gajah Mada No. 23, Lebak Bandung Village, Jelutung District, Jambi City. This location was chosen because it is the main point of motor vehicle tax services for the people of Jambi City, and has a high service intensity and direct interaction between officers and the community.

The data collection in this study was obtained directly through the distribution of structured questionnaires to respondents who are motor vehicle taxpayers in Jambi City who have made tax payments at SAMSAT at least once in the past year. The questionnaire was structured based on five

dimensions in the SERVQUAL model, with a total of 25 closed statement items measured using a five-point Likert scale (Joshi et al., 2015), ranging from 1 (Strongly Disagree) to 5 (Strongly Agree). This data provides a solid foundation in ensuring the validity and reliability of the analysis results. The selection of respondents uses the purposive sampling technique, which is a non-probability method in which the selection of samples is based on certain criteria relevant to the research objectives (Campbell et al., 2020). The criteria for respondents in this study include: (1) domiciled in Jambi City; (2) have made motor vehicle tax payments at SAMSAT at least once in the last one year (2024), and (3) are willing to fill out a research questionnaire.

Based on data from the Central Statistics Agency (BPS) of Jambi City in 2024, the population of Jambi City is recorded at 641,020 people who are assumed to be potential taxpayers. With an error tolerance of 10% (0.1), the calculation is as follows:

$n = 641.020 / (1 + 641.020(0.1)^2)$
$n = 641.020 / (1 + 641.020(0.01))$
$n = 641,020 / (1 + 6,410.2)$
$n = 641,020 / 6,411.2$
$n \approx 99.89$ or rounded up to 100 respondents

The number of research samples was set at 100 respondents, this number is considered representative to describe the public's perception of the quality of motor vehicle tax services at SAMSAT Jambi City.

The data analysis in this study is entirely focused on the Structural Equation Modeling approach based on Partial Least Squares (SEM-PLS) with the help of SmartPLS software. The analysis process is carried out through two main stages, namely Outer Model testing (Reliability & Validity) and Inner Model testing (Path Coefficient). The first stage, the outer model, was used to assess the validity and reliability of the constructs used in the research. The validity of the construct was tested through Average Variance Extracted (AVE) and Composite Reliability (rho_c) values. AVE with a value of ≥ 0.50 indicates that the indicators used are able to explain most of the variance of the constructs measured. Meanwhile, the Composite Reliability (rho_c) with a value of ≥ 0.70 indicates that each indicator has a strong correlation with its construct. Validity is tested to ensure that each construct in the research instrument model is relevant and valid for each construct. In addition to validity, construct reliability is also tested using Composite Reliability (rho_a) and Cronbach's Alpha, Composite reliability (rho_a) measures the internal consistency between indicators in a construct with a minimum acceptance limit of ≥ value of 0.70, while Cronbach's Alpha assesses the stability of measurements against the same variable. If these two values show a value ≥ 0.70, then it can be concluded that the research instrument has good reliability and is suitable for further analysis. This test is an important stage because it ensures that each indicator actually measures the theoretical concept in question and that the results are reliable.

The second stage is the Inner Model testing which aims to assess the relationship between latent constructs based on the hypothesis that has been formulated. In this structural model, the relationships between variables are tested through path coefficient values, Priginal sample (O), and P-value. The path coefficient value indicates the direction and strength of influence between variables, while the original sample (O) indicates the magnitude of the direct effect between the constructs tested in the model. The p-value is used to determine the statistical significance of the influence between variables, provided that the hypothesis is accepted if the P-value < 0.05. This test was carried out using the bootstrapping technique in SmartPLS to ensure the stability of the model estimation and the significance of the results.

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RESULTS AND DISCUSSION

This study uses SEM-PLS analysis to test the consistency of research instruments through validity and reliability tests (outer model) and test the strength of SERVQUAL's interdimensional relationship to the variable Quality of Motor Vehicle Tax (PKB) services through a hypothesis test (inner model). The respondents in this study amounted to 100 taxpayers with the consideration that the respondents had direct experience in receiving services at SAMSAT Jambi City. The majority of the respondents' data results were between 25 and 45 years old with a high school to S1 education background. SEM analysis was carried out sequentially, starting from testing the validity and reliability of each construct, then continuing with structural model testing to test the hypothesis of the relationship between latent variables.

1. Validity and Reliability Test (Outer Model)

The validity and reliability test in this study aims to ensure that the indicators used are able to measure the constructs they represent consistently and accurately. The evaluation was carried out through four main parameters, namely Cronbach's Alpha, Composite Reliability (rho_a), Composite Reliability (rho_c), and Average Variance Extracted (AVE).

Table 1. Validity and Reliability Test Results

	Cronbach's Alpha	Composite Reliability (rho_a)	Composite Reliability (rho_c)	Average Variance Extracted (AVE)
Tangible	0.716	0.735	0.815	0.473
Reliability	0.813	0.838	0.870	0.577
Responsiveness	0.843	0.865	0.891	0.625
Assurance	0.854	0.855	0.896	0.632
Empathy	0.813	0.830	0.870	0.575

Source: SmartPLS Processed Results

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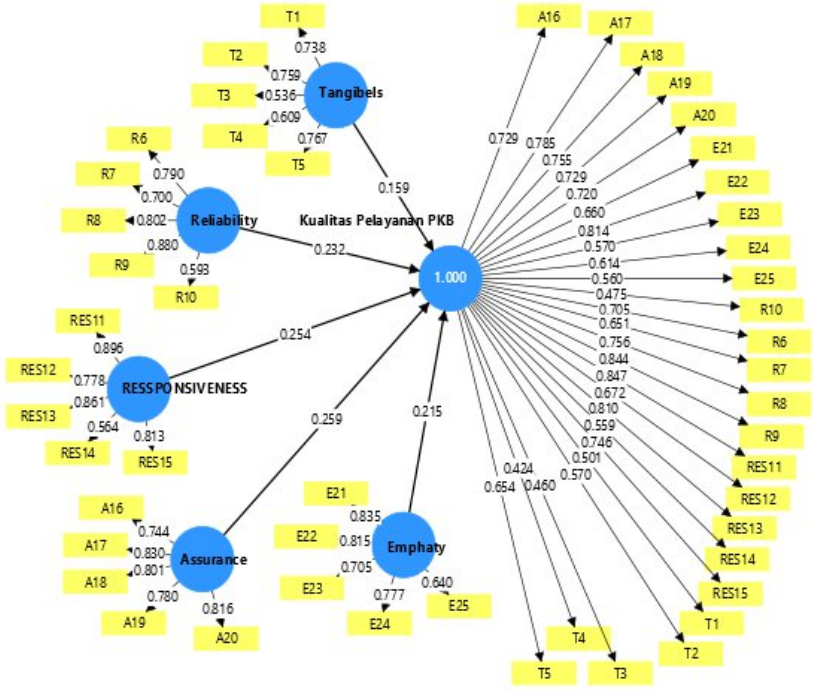
Figure 1: SEM (Inner Model) Results Based on Partial Least Square



Source : SmartPLS Processed Results

Based on the test results, all constructs in the research model met the required reliability and validity criteria. Cronbach's Alpha value for the entire dimension is above 0.70, indicating that each construct has good internal consistency. The Composite Reliability (rho_c) value for all constructs was also more than 0.80, which means that the research instrument showed a high level of reliability in measuring the construct in question. Meanwhile, the Average Variance Extracted (AVE) value mostly exceeds the minimum limit of 0.50. The only exception was found in the Tangibles construct which had an AVE value of 0.473, slightly below the minimum threshold. However, its high reliability value (rho_c = 0.815) and stable consistency between indicators still make this construct valid overall. These findings are in line with opinion (Hair et al., 2019) which states that if the reliability is high then a slight deviation in AVE is still acceptable, provided that the indicator shows a clear theoretical fit and contribution.

Tangibles Construct

Construct Tangibles (Physical Facilities) received a Cronbach's Alpha value of 0.716 and a Composite Reliability (rho_a) of 0.735. Both values are above the minimum limit of 0.70, so this construct can be declared reliable. Nevertheless, the Average Variance Extracted (AVE) value of 0.473 is slightly below the minimum standard of 0.50, which indicates that some of the variance of the indicator has not been fully explained by the Tangibles construct. However, the high Composite Reliability (rho_c) value of 0.815 strengthens the internal consistency between the indicators, so that this construct can still be declared valid as a whole.

Reliability Construct

Konstruk Reliability showed the most stable results with Cronbach's Alpha value of 0.813 and Composite Reliability (rho_a) of 0.838. Both have met reliability thresholds, signaling internal

consistency between strong indicators. The Composite Reliability (rho_c) value of 0.870 and AVE of 0.577 indicate good convergent validity, where the variance of the indicator can be adequately explained by the research instrument.

Responsiveness Construct

Konstruk Responsiveness showed excellent performance with Cronbach's Alpha value of 0.843 and Composite Reliability (rho_a) of 0.865. Both indicate that all indicators in this construct have high consistency and internal stability. Meanwhile, a Composite Reliability (rho_c) value of 0.891 and AVE of 0.625 confirmed the validity of the strong construct. This means that the Responsiveness construct is effectively able to describe the responsiveness, alertness, and speed of officers in responding to the needs and complaints of the community during the motor vehicle tax service process.

Assurance Construct

Konstruk Assurance (Guarantee and Assurance of Service) is one of the constructs with the most stable and strong results. Cronbach's Alpha value of 0.854 and Composite Reliability (rho_a) of 0.855 indicate a high level of reliability. In terms of validity, the Composite Reliability (rho_c) value was 0.896 and AVE was 0.632, both exceeding the minimum limit set. These results confirm that aspects of service assurance which include a sense of security, trust in the apparatus, and clarity of service procedures have been measured consistently and validly.

Emphaty Construct

The Empathy construct shows Cronbach's Alpha value of 0.813 and Composite Reliability (rho_a) of 0.830, indicating good internal consistency between indicators. In terms of validity, the Composite Reliability (rho_c) of 0.870 and AVE of 0.575 indicate that this construct is valid and the indicator is able to explain the variance of the construct quite well.

2. Hypothesis Test (Inner Model)

Hypothesis testing was carried out to see the magnitude of the influence of each dimension of SERVQUAL on the Quality of Motor Vehicle Tax Services (PKB). The test was carried out by looking at the Original Sample (O) and P-Values values. To test taxpayers' perception of the quality of motor vehicle tax payment services at SAMSAT Jambi City in 2024, the SERVQUAL model was used which represents the service aspect at SAMSAT Jambi City.

So the hypothesis of this research is formulated as follows:

H_1: The people of Jambi City have a positive perception of the quality of service (*tangibles*) at the SAMSAT.

H_2: The people of Jambi City have a positive perception of the quality of service (*reliability*) at the SAMSAT.

H_3: The people of Jambi City have a positive perception of the quality of service (*responsiveness*) at the SAMSAT.

H_4: The people of Jambi City have a positive perception of the quality of service (*assurance*) at the SAMSAT.

H_5: The people of Jambi City have a positive perception of the quality of service (*empathy*) at the SAMSAT.

Table 2. Hypothesis Test Results

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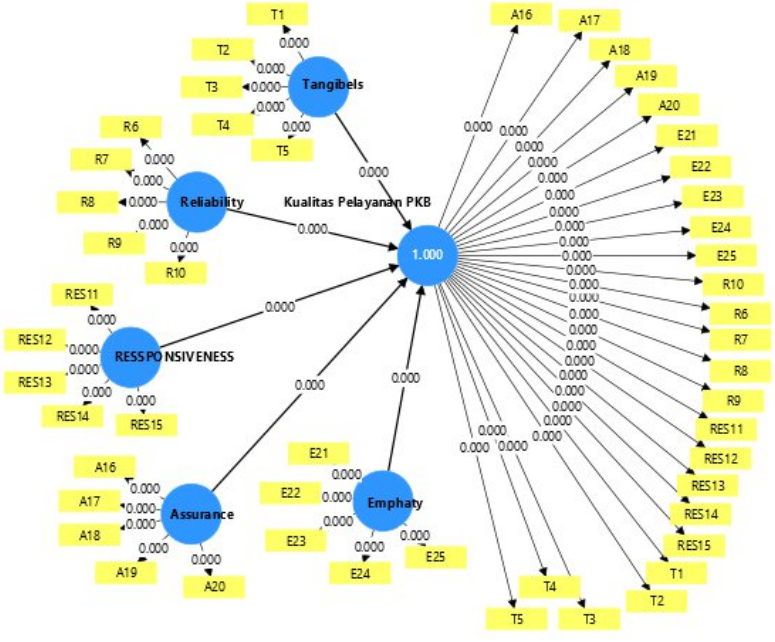
	Original Sample (O)	P-Values
Tangibles → Quality of PKB Service	0.159	0.000
Reliability → Quality of PKB Service	0.232	0.000
Responsiveness → Quality of PKB Service	0.254	0.000
Assurance → Quality of PKB Service	0.259	0.000
Empathy → Quality of PKB Service	0.215	0.000

Source: SmartPLS Processed Results

Figure 2: SEM (Inner Model) Results Based on Partial Least Sqaure



Source : SmartPLS Processed Results

Based on the test results, it shows that all dimensions of SERVQUAL have a positive and significant influence on the Quality of PKB Services at the Jambi City SAMSAT Joint Office. In this case we can see that all the Hypotheses are significant

a. Tangibles Construct has a positive and significant influence on the Quality of Motor Vehicle Tax (PKB) Services. The P-Values value is 0.000 and the Original Sample (O) value is 0.159 or 15.9%. Empirically, these results show that aspects of physical facilities at SAMSAT Jambi City such as the cleanliness of the waiting room, the comfort of the facilities, and the neatness of the service environment still play an important role in shaping the public's positive perception of the quality of motor vehicle tax services.

b. Reliability Construct has a positive and significant influence on the Quality of PKB Service. With a P-Values value of 0.000 and an Original Sample (O) value of 0.232 or 23.2%. These findings show that aspects of service reliability such as punctuality, procedural accuracy, and service consistency are the dimensions that are most able to build public trust in the professionalism of the Jambi City SAMSAT apparatus.

c. Responsiveness Construct has a positive and significant influence on the Quality of PKB Services. The P-Values value is 0.000 and the Original Sample (O) value is 0.254 or 25.4%. These results show that the more responsive the apparatus is in providing services, the higher the level of public satisfaction and trust in SAMSAT Jambi City. Proving that the responsiveness, alertness, and speed of officers in providing services have a great contribution to public perception of the efficiency of motor vehicle tax services.

d. Assurance Construct has a positive and significant influence on the Quality of PKB Services. With a P-Values value of 0.000 and an Original Sample (O) of 0.259 or 25.9%, Practically, it can be concluded that this dimension reflects that the professionalism and credibility of SAMSAT officers are key elements in building a trusted public service image. Including a sense of security, clarity of procedures, and the credibility of officers are the dominant factors in forming public trust in services at SAMSAT Jambi City.

e. Empathy Construct has a positive and significant influence on the Quality of PKB Services. The test results showed a P-Values of 0.000 and an Original Sample (O) value of 0.215 or 21.5%, This result indicates that the officers' attention to community needs, the ability to communicate humanely, and service without discrimination have become important factors in improving the quality of motor vehicle tax services at SAMSAT Jambi City.

Based on these results, all hypotheses are declared accepted, because each dimension of SERVQUAL Tangibles, Reliability, Responsiveness, Assurance, and Empathy has a P-Values value of < 0.05 and an Original Sample (O) value of positive value. This finding indicates that these five dimensions make a significant contribution in explaining the variation in public perception of the quality of Motor Vehicle Tax services at SAMSAT Jambi City. Thus, the research model used has been shown to have a strong level of empirical reliability and theoretical consistency that is consistent with the SERVQUAL model.

CONCLUSION AND RECOMMENDATION

All constructs tested on the SEM-PLS model showed a P-Values value of < 0.05 and a positive Original Sample (O), so that empirically all relationships between variables were significant and in accordance with the SERVQUAL theoretical model. Thus, there are no variables that have a negative or insignificant influence on the Quality of PKB Services. This shows that the higher the application of service quality principles in each dimension, the more public perception of the quality of motor vehicle tax services at SAMSAT will increase. These findings affirm that the quality of public services cannot be improved through procedural aspects alone, but must include aspects of reliability, speed of response, professionalism assurance, empathy for taxpayers, and the provision of proper physical facilities. There are several practical implications that can be used as a basis for policy makers within

SAMSAT Jambi City. First, the Assurance dimension that shows the most dominant influence needs to be a top priority in improving service quality. Local governments need to strengthen the capacity and professionalism of the apparatus through service ethics training, improving administrative legal competence, and strengthening a work culture with integrity to strengthen public security and trust in institutions. Second, the responsiveness dimension must be improved by implementing an information technology-based service system to speed up service times, reduce queues, and expand access to online public complaints. Third, the Reliability dimension can be strengthened through the preparation of clearer Standard Operating Procedures (SOP), strict internal supervision, and regular evaluation of service time so that service consistency and accuracy are maintained. Fourth, the dimension of empathy needs to be developed through increased interpersonal communication and customer-oriented behavior training for officers, so that services feel more humane and reflect concern for the needs of taxpayers. Fifth, even though the Tangibles dimension has the least influence, local governments still need to maintain physical facilities such as waiting rooms, parking facilities, and the comfort of the office environment to support the professional image of public institutions.

This research is also not spared from limitations, this research has several limitations that need to be considered. First, the scope of respondents is only limited to people who make PKB payments at SAMSAT Jambi City, so the results cannot be generalized to the context of other public services in other provinces or districts. Second, this study uses a cross-sectional design, so it has not been able to describe changes in public perception of service quality over time. Third, this research model only focuses on the five dimensions of SERVQUAL without including external variables such as taxpayer satisfaction or public trust that may play a role as a mediating variable. Based on these limitations, further research is recommended to expand the research area to several SAMSAT in other areas in Jambi Province in order to obtain a more representative picture. In addition, future research is suggested to use a longitudinal approach to measure the dynamics of public perception of the quality of public services over a certain period of time. Researchers can also add variables such as public satisfaction, trust in government, or perception of service transparency to provide a more comprehensive understanding of the determinants of public service quality.

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