

INTISARI

Penelitian ini bertujuan untuk mengetahui efektivitas sistem pemungutan pajak kendaraan bermotor melalui layanan Si Jelita pada Kantor SAMSAT Sleman. Efektivitas layanan Si Jelita dianalisis berdasarkan lima aspek efektivitas program menurut Kettner et al., (2017) yaitu *effort* (upaya), *cost efficiency* (efisiensi biaya), *result* (hasil), *cost effectiveness* (efektivitas biaya), *impact* (dampak). Selain itu, penelitian ini juga mengidentifikasi hambatan dan kendala yang dihadapi dalam pelaksanaan layanan Si Jelita. Penelitian ini menggunakan metode penelitian kualitatif deskriptif. Pada penelitian ini, pengumpulan data dilakukan melalui teknik observasi, wawancara, dan dokumentasi. Data yang dikumpulkan kemudian dianalisis dengan model interaktif dari Miles dan Huberman. Hasil penelitian menunjukkan bahwa aspek *effort* layanan Si Jelita dinilai cukup efektif, tetapi upaya publikasi layanan masih perlu ditingkatkan lagi. Dengan biaya operasional yang relatif murah, aspek *cost efficiency* dinilai cukup efektif karena dapat menambah penerimaan pajak kendaraan bermotor dan aspek *cost effectiveness* juga cukup efektif karena dapat mencapai target jumlah pengguna dan meningkatkan keinginan wajib pajak untuk menggunakan layanan ini kembali. Pada aspek *result* layanan Si Jelita sudah menunjukkan adanya hasil pelayanan yang prima, tetapi dinilai kurang efektif karena kurangnya pemanfaatan layanan oleh masyarakat. Selain itu, aspek *impact* layanan Si Jelita dinilai kurang efektif karena dampak dan manfaat layanan belum dirasakan menyeluruh di lingkup Kabupaten Sleman. Adapun hambatan dan kendala yang dihadapi dalam pelaksanaan layanan Si Jelita meliputi keterbatasan sumber daya publikasi, jumlah petugas layanan, dan bus operasional layanan, serta peran aktif kalurahan yang belum optimal.

Kata kunci: Efektivitas Program, Pajak Kendaraan Bermotor, SAMSAT

ABSTRACT

This study aims to determine the effectiveness of the motor vehicle tax collection system through the Si Jelita service at the Sleman SAMSAT Office. The effectiveness of the Si Jelita service is analyzed based on five aspects of program effectiveness according to Kettner et al., (2017), namely effort, cost efficiency, result, cost effectiveness, impact. In addition, this study also identifies obstacles and constraints faced in the implementation of the Si Jelita service. This study uses a descriptive qualitative research method. In this study, the researchers collected data through observation, interviews, and documentation techniques. The data collected were then analyzed using an interactive model developed by Miles and Huberman. The results of the study indicate that the effort aspect of the Si Jelita service is considered quite effective; however, efforts to publish the service still need improvement. With relatively low operational costs, this service demonstrates strong cost efficiency by increasing motor vehicle tax revenues and substantial cost effectiveness by reaching the target number of users and enhancing their willingness to use the service again. In terms of the result aspect, the Si Jelita service has shown excellent service results; however, it is considered less effective due to the community's limited service utilization. In addition, the evaluators consider the impact aspect of Si Jelita's services less effective because the service's impact and benefits have not yet reached the entire Sleman Regency area. The obstacles and constraints faced in implementing Si Jelita services include limited publication resources, the number of service officers, and operational service buses, as well as the suboptimal active role of the village.

Keywords: *Program Effectiveness, Motor Vehicle Tax, SAMSAT*