

## RESPONSIVITAS APARATUR DALAM PELAYANAN PAJAK KENDARAAN BERMOTOR PADA STAF KEPOLISIAN DI SAMSAT KABUPATEN PURWOREJO

### INTISARI

Penelitian ini bertujuan untuk menganalisis responsivitas staf kepolisian dalam pelayanan pajak kendaraan bermotor di Samsat Kabupaten Purworejo serta memahami praktik responsivitas tersebut melalui perspektif *Street-Level Bureaucracy*. Penelitian dilatarbelakangi oleh pentingnya responsivitas aparatur pelayanan publik dalam menghadapi kebutuhan masyarakat di tengah tingginya volume pelayanan, tekanan kerja, dan keterbatasan sumber daya pelayanan. Fokus penelitian diarahkan pada staf kepolisian sebagai aparatur garis depan yang berinteraksi langsung dengan wajib pajak dalam proses pelayanan administrasi kendaraan bermotor.

Penelitian ini menggunakan metode kualitatif dengan pendekatan deskriptif. Teknik pengumpulan data dilakukan melalui wawancara, observasi, dan dokumentasi. Informan penelitian terdiri atas staf kepolisian Samsat Kabupaten Purworejo dan wajib pajak sebagai pengguna layanan. Analisis data dilakukan melalui proses reduksi data, penyajian data, dan penarikan kesimpulan.

Hasil penelitian menunjukkan bahwa responsivitas staf kepolisian di Samsat Kabupaten Purworejo, diwujudkan melalui kecepatan tanggapan pelayanan, pemberian arahan kepada wajib pajak, serta kemampuan petugas menyesuaikan komunikasi dengan kondisi masyarakat. Namun, responsivitas pelayanan bersifat situasional dan sangat dipengaruhi oleh kondisi antrean, tekanan pelayanan, keterbatasan jumlah petugas, serta kendala teknis pelayanan. Dalam kondisi pelayanan yang padat, petugas cenderung mengutamakan percepatan alur pelayanan dibandingkan kedalaman komunikasi dengan wajib pajak.

Dalam perspektif *Street-Level Bureaucracy*, kondisi ini menunjukkan bahwa aparatur bekerja dalam tekanan birokrasi yang membentuk berbagai strategi penyesuaian pelayanan (*coping behavior*). Strategi tersebut tampak melalui penyederhanaan komunikasi, pengurangan durasi interaksi, serta pola pelayanan yang berorientasi pada efisiensi alur pelayanan. Dengan demikian, responsivitas pelayanan tidak hanya dipengaruhi oleh kemampuan individu aparatur, tetapi juga oleh kondisi struktural dan dinamika pelayanan yang dihadapi aparatur di tingkat pelaksana.

**Kata Kunci:** Responsivitas Aparatur, *Street-Level Bureaucracy*, Pelayanan Publik, Pajak Kendaraan Bermotor

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## **RESPONSIVENESS OF PUBLIC OFFICIALS IN MOTOR VEHICLE TAX SERVICES: A STUDY OF POLICE OFFICERS AT SAMSAT PURWOREJO REGENCY**

### **ABSTRACT**

*This study aims to analyze the responsiveness of police officers in motor vehicle tax services at the Purworejo Regency Samsat Office and to understand the practice of such responsiveness through the perspective of Street-Level Bureaucracy. The study is motivated by importance of public service responsiveness in addressing community needs amid high service volumes, work pressure, and limited service resources. The research focuses on police officers as frontline public service personnel who interact directly with taxpayers in the process of motor vehicle administrative services.*

*This study employs as qualitative method with descriptive approach. Data collection techniques were conducted through interviews, observations, and documentation. The research informants consisted of police officers at the Purworejo Regency Samsat Office and taxpayers as service users. Data analysis was carried out through the processes of data reduction, data presentation, and conclusion drawing.*

*The results of the study indicate that the responsiveness of police officers at the Purworejo Regency Samsat Office is manifested through prompt service responses, the provision of guidance to taxpayers, and the officers' ability to adjust communication according to community conditions. However, service responsiveness is situational and highly influenced by queue conditions, service pressure, limited numbers of officers and technical service constraints. Under crowded service conditions, officers tend to prioritize accelerating the service flow rather than providing in-depth communication with taxpayers.*

*From the perspective of Street-Level Bureaucracy, the conditions indicated that officers work under bureaucratic pressure that shape various service adjustment strategies (coping behavior). These strategies are reflected in simplified communication, reduced interaction, duration, and service patterns oriented toward service flow efficiency. Thus service responsiveness is influenced not only by the individual capabilities of officers, but also by structural conditions and service dynamics encountered by frontline officers.*

**Keywords:** *Bureaucratic Responsiveness, Street-Level Bureaucracy, Public Service, Motor Vehicle Tax*

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