Tax “Opsen”: A Strategy for Intensifying Local Tax Revenue (A Case Study of Motor Vehicle Tax Implementation in East Surabaya)

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Abstract. Motor Vehicle Tax (PKB) serves as a critical revenue source for subnational governments in Indonesia. Law Number 1 of 2022 introduced the "opsen" scheme a direct piggyback tax mechanism allocated to regency and city governments to strengthen regional fiscal autonomy. Building upon initial research by Romadhona and Ma'ruf (2025), which examined preliminary regional income dynamics in East Surabaya, this study provides a comprehensive, empirically extended analysis of the PKB "opsen" scheme as a strategic tax intensification framework at the Regional Revenue Management Technical Implementation Unit (UPT PPD) East Surabaya. Employing a descriptive qualitative design, data were gathered through semi-structured interviews with institutional stakeholders and an expanded sample of 15 taxpayers, field observations, and official documentation analysis. The findings reveal that the opsen scheme successfully intensifies local revenue through tax-base expansion, streamlined collection procedures, automated split-payment supervision, and enhanced collection-cost efficiency. By May 2025, realization reached 40% of the combined PKB and opsen annual target (IDR 491.237 billion). Crucially, mathematical tariff restructuring ensures that municipal direct revenue capacity expands without increasing total taxpayer liability. The study highlights the role of transparent digital administration in fostering taxpayer compliance and provides actionable recommendations for policy sustainability.

Keywords: tax Intensification, local revenue, motor vehicle tax, tax opsen, piggyback tax, fiscal decentralization

1 Introduction

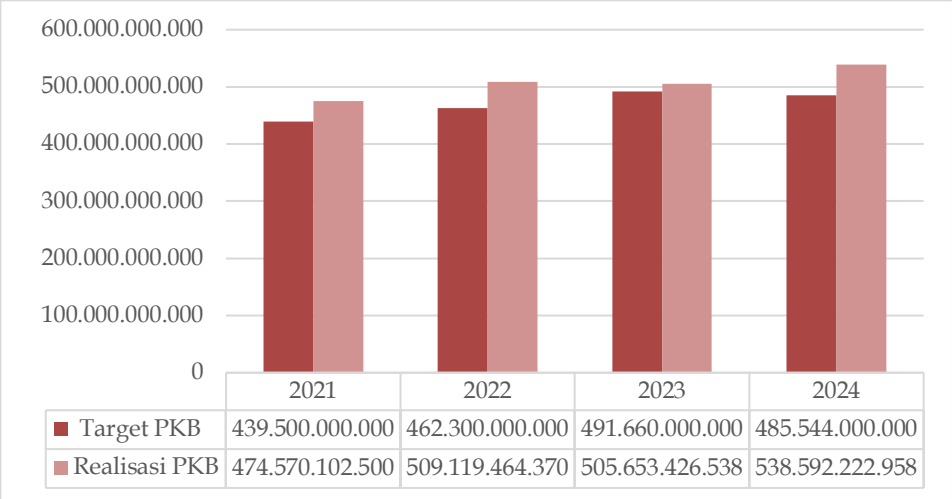
The national revenue architecture in Indonesia relies heavily on the tax sector as the primary driver of state finance and economic stability [1]. Tax revenues empower governments to perform macroeconomic stabilization, mitigate inflation, redistribute income via welfare programs, and stimulate employment growth [2, 3]. Under the framework of fiscal decentralization, formalized through Law Number 23 of 2014 concerning Regional Government [4], subnational jurisdictions are granted statutory authority to manage regional finances. Local taxes constitute the core component of Local Own-Source Revenue (PAD), serving as the fiscal foundation for financing local infrastructure, healthcare, education, and public service delivery [5–7].

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Among various subnational tax categories, the Motor Vehicle Tax (Pajak Kendaraan Bermotor or PKB) represents one of the most lucrative streams. To maximize subnational fiscal capacity, Law Number 1 of 2022 concerning Financial Relations between the Central Government and Regional Governments (UU HKPD) [8] introduced a structural reform known as the tax "opsen" scheme. In public finance literature, an "opsen" operates as a piggyback tax—an additional percentage levy superimposed directly on an existing tax base [9]. Through this mechanism, the PKB opsen empowers regency and city governments to collect revenue directly at the point of transaction, fostering fiscal synergy between provincial and municipal administrations [10].

This case study examines the intensification of local tax revenue through the Motor Vehicle Tax (PKB) "opsen" scheme in East Surabaya, specifically at the East Surabaya Regional Revenue Management Technical Implementation Unit (UPT PPD East Surabaya). The implementation of the PKB "opsen" scheme in East Surabaya uses an "opsen" levy rate of 66%, as provided under Law Number 1 of 2022 concerning Financial Relations between the Central Government and Regional Governments (UU HKPD) [8] and reflected in Surabaya City Regional Regulation Number 7 of 2023 concerning Local Taxes and Regional Levies [12].

The Surabaya City Government has been able to achieve its Motor Vehicle Tax revenue targets from 2021 to 2024. In 2024, Surabaya City's Local Own-Source Revenue (PAD) from Motor Vehicle Tax collection through the revenue-sharing scheme exceeded 500 billion, as shown in Fig. 1



	2021	2022	2023	2024
Target PKB	439.500.000.000	462.300.000.000	491.660.000.000	485.544.000.000
Realisasi PKB	474.570.102.500	509.119.464.370	505.653.426.538	538.592.222.958

Fig. 1. Motor Vehicle Tax (PKB) targets and realization.

Source: Researcher's processed data from UPT PPD East Surabaya data, 2024

This revenue figure forms the basis for the change in the proportional distribution of Surabaya City's Motor Vehicle Tax revenue. Under the previous Motor Vehicle Tax Revenue Sharing Fund scheme, Surabaya City received 30% of the revenue. The new "opsen" distribution changes this allocation and is intended to intensify Motor Vehicle Tax collection, thereby contributing to Surabaya City's Local Own-Source Revenue (PAD).

This statutory innovation aligns with the concept of revenue intensification. Tax intensification encompasses systematic operational actions aimed at optimizing revenue generation from existing tax bases by improving collection enforcement, administrative rigor, and institutional efficiency [11, 15]. Prior studies have explored subnational tax dynamics from various angles: Hilmiyyah et al. [10] quantitatively assessed PKB potential in Cirebon Regency, Saputra et al. [13] evaluated taxpayer education in Sukabumi City, and Herwanda et al. [14] documented initial revenue gains alongside public awareness challenges.

In a closely related previous study, Romadhona and Ma'ruf [33] conducted an initial exploration of local income potential through PKB opsen in East Surabaya, focusing primarily on descriptive public administrative workflows and general inter-agency roles. However, that baseline study lacked a rigorous mathematical proof of rate neutrality, had a limited taxpayer sampling scope, and did not contextualize administrative digitalization within modern tax compliance frameworks. To address these limitations, the current study significantly extends and builds upon the foundational work of Romadhona and Ma'ruf [33] in three major ways:

1. **Methodological & Empirical Expansion:**

   While Romadhona and Ma'ruf [33] relied on a minimal field sample (2 officials and 2 taxpayers), this study expands the empirical dataset to include a purposive sample of 15 taxpayers navigating the live opsen billing system alongside longitudinal realization data spanning 2021–2025.

2. **Theoretical Integration:**

   This manuscript advances beyond basic descriptive indicators by synthesizing Sutedi's tax intensification framework [15] with international public finance theories, including Alm & Torgler's Tax Compliance Model [23], Game Theory in audit enforcement [24], and the OECD Tax 3.0 Digitalization Framework [27].

3. **Quantitative Rigor on Rate Neutrality:**

   This study provides a step-by-step mathematical demonstration proving how simultaneous base rate reductions (from 2.0% to 1.2%) combined with the municipal surcharge (66%) expand Surabaya City's direct treasury allocations without increasing individual taxpayer liability.

Evaluating these five core dimensions base expansion, collection strengthening, supervision elevation, cost efficiency, and revenue planning this study offers comprehensive insights for tax administrators and policymakers seeking to optimize subnational fiscal autonomy.

2 Methods

This study adopts a descriptive qualitative research design to provide a comprehensive and contextualized analysis of the implementation of the PKB opsen scheme [16, 17]. Descriptive qualitative research presents data as they are, without manipulation or other treatments, to describe and interpret phenomena related to the research problem, including relevant conditions, attitudes, and perspectives [16]. This approach was selected to capture operational nuances,

administrative inter-agency dynamics, and taxpayer perspectives that quantitative figures alone cannot fully elucidate.

2.1 Research Setting and Data Sources

The research was conducted at UPT PPD East Surabaya (Joint SAMSAT Office Manyar), responsible for managing motor vehicle tax collection across the East Surabaya municipal jurisdiction. Primary and secondary data were gathered through three complementary techniques.

- **Semi-Structured Interviews.**

  Interviews were conducted with key institutional stakeholders, including the Head of Administration Subdivision at UPT PPD East Surabaya, senior tax operational staff, and a purposively selected sample of 15 motor vehicle taxpayers navigating the new opsen billing system.

- **Direct Field Observations.**

  Operational workflows, digital payment verification, counter service interactions, and field duty (*dinas luar*) outreach activities were observed on-site from January to May 2025.

- **Document Analysis.**

  Official financial ledgers, target-realization reports covering 2021–2025, regional statutory regulations (East Java Provincial Regulation No. 8 of 2023 and Surabaya City Regional Regulation No. 7 of 2023), and Community Satisfaction Survey (SKM) datasets were systematically reviewed.

2.2 Data Analysis and Triangulation

Data were analyzed using Miles and Huberman's interactive qualitative model, encompassing data reduction, structured data display, and verified conclusion drawing. Methodological rigor was ensured through source triangulation by cross-verifying interview transcripts with observational logs and official SAMSAT financial reports.

3 Results and Discussion

Fiscal decentralization fundamentally refers to the delegation of authority from the central government to local governments in financial management, including revenue and expenditure. Regional autonomy, defined as the right, authority, and obligation of regions to regulate and manage their own governmental affairs and local community interests, requires effective fiscal decentralization [4]. This arrangement supports regional fiscal independence and reduces dependence on central-government transfers, while creating opportunities to increase regional revenue through administrative efficiency, tax-base expansion, taxpayer compliance, and innovation in collection [5]. In Surabaya City, local taxes consistently constitute the dominant share of Local Own-Source Revenue (PAD), as detailed in Table 1.

Table 1. Realization of the original Regional Revenue and Expenditure Budget, 2021-2022.

Revenue Category		2021 Realization (IDR)	2022 Realization (IDR)
Local Own-Source Revenue (PAD)	Local Taxes (Pajak Daerah)	199.306,00 Billion	238.828,92 Billion
	Local Retributions (Retribusi Daerah)	8.481,22 Billion	10.916,72 Billion
	Separated Regional Asset Management	9.480,63 Billion	8.530,69 Billion
	Other Legitimate PAD	79.741,94 Billion	70.204,17 Billion
Total PAD		**297.009,79 Billion**	**328.485,50 Billion**
Central and Inter-Regional Transfers (TKDD)	Central Government Transfers	775.801,70 Billion	778.239,35 Billion
	Inter-Regional Transfers	60.102,06 Billion	67.499,86 Billion
Total Transfers		**835.903,76 Billion**	**845.739,21 Billion**
Other Legitimate Revenues	Grants & Emergency Funds	8.747,71 Billion	8.390,45 Billion
	Other Statutory Revenues	26.504,85 Billion	8.328,08 Billion
Total Other Revenues		**35.252,56 Billion**	**16. 718,53 Billion**

Source: Researcher's processed data from the Directorate General of Fiscal Balance data, 2025

Based on Table 1, the largest contribution to Local Own-Source Revenue (PAD) in 2021 and 2022 (Table 1) originated from the local tax component. This fact became one of the factors and the basis for policies, through Law Number 1 of 2022 concerning Financial Relations between the Central and Local Governments (HKPD) [8]. One important substance of this regulation is the addition of a levy, a predetermined percentage of the outstanding Motor Vehicle Tax, called "opsen". The existence of "opsen" is expected to strengthen synergy between provincial and regency/city local governments in exploring local taxes through "opsen" [10].

Tax "opsen" is defined as an additional levy in the form of a certain percentage, and a nominal amount in the case of a tax, which is a form of intensive revenue management effort (intensification). Tax intensification is one way to increase Local Own-Source Revenue (PAD), as stipulated in Circular Letter of the Director General of Taxes Number SE-06/PJ.9/2001 concerning the Implementation of Tax Extensification and Tax Intensification [18]. Following Halim's definition as cited by Kesa [11], intensification is an effort, action, or endeavors to increase revenue so that desired targets or previously set budgets can be achieved or realized by collecting more vigorously, strictly, and thoroughly [11].

The Surabaya City Government, with its continuously increasing motor vehicle tax collection, is striving to intensify local tax revenue through the Motor Vehicle Tax "opsen" scheme in the Surabaya region. These intensification efforts, as proposed by Sutedi [15], include expanding the revenue base, strengthening the revenue process, increasing supervision, improving administrative efficiency and collection costs, and increasing revenue capacity through good planning.

3.1 Expanding the Motor Vehicle Tax Revenue Base

Intensification of local tax revenue can be achieved through expanding the revenue base by identifying new tax potentials, identifying the number of taxpayers and objects, and calculating revenue capacity. Identifying motor vehicles as part of the Motor Vehicle Tax "opsen" scheme

expands the motor vehicle tax revenue base. This is as stated by the Head of the East Java Provincial Revenue Agency (Febrina Kusumawati), who mentioned that:

> *"The increasing number of motor vehicles with Surabaya (L) plates, which are classified as motor vehicles in Surabaya City, makes Motor Vehicle Tax highly potential for the "opsen" scheme, considering it will be an opportunity for local tax revenue income because "opsen" revenue is purely received by Surabaya City."*

In East Surabaya, vehicle registration data indicate a substantial Motor Vehicle Tax (PKB) tax base, as presented in Table 2.

Table 2. Registered Motor Vehicle Tax Objects in East Surabaya (2025)

The Object of Motor Vehicles Tax (PKB) in 2025		
Vehicle Category	Registered Units	Percentage Share (%)
Two-Wheeled (R2 / Motorcycles)	256,932	67.76%
Four-Wheeled (R4 / Automobiles)	122,270	32.24%
Total Active Tax Objects	**379,202**	**100.00%**

Source: Researcher's processed data from UPT PPD East Surabaya data, 2025

Identifying taxpayers and tax objects is a step taken to maximize the achievement of revenue targets [19]. The results of this identification become the basis for calculating the revenue capacity for Motor Vehicle Tax collection through the "opsen" scheme. This revenue capacity calculation will then serve as the basis for optimizing the implementation of the Motor Vehicle Tax "opsen" scheme.

Table 3. PKB and Opsen Collection Targets for East Surabaya (2025)

The Motor Vehicle Tax (PKB) Target in 2025
295.926.000.000

Source: Researcher's processed data from UPT PPD East Surabaya data, 2025

The data in Table 3 represents the collection target that will be purely received by the East Java Provincial Government. Based on the Motor Vehicle Tax "opsen" Scheme for the PKB target in 2025, there will be a change in the revenue capacity between the province and the regencies/cities. A decrease in revenue capacity will be experienced by the East Java Province through the determined collection target. However, this does not mean a total decrease, but rather a form of revenue reallocation, transferred to the Surabaya City Government as formulated in the following table:

Table 4. Motor Vehicle Tax collection target under the "opsen" scheme in East Surabaya in 2025.

The Motor Vehicle Tax (PKB) Target in 2025			
Provincial PKB Target (A)	Opsen Rate (B)	Municipal Opsen Target (C = A x B)	Combined Target (D = A + C)
IDR 295,926,000,000	66%	IDR 195,311,160,000	IDR 491,237,160,000

Source: Researcher's processed data from UPT PPD East Surabaya data, 2025

Based on the calculation of revenue capacity in Table 4, there is a transfer of Motor Vehicle Tax collection revenue between East Java Province and Surabaya City. With the “opsen” at 66%, Surabaya City will purely receive a Motor Vehicle Tax “opsen” target of IDR 195,311,160,000. This target will certainly increase local tax revenue by allowing for a greater revenue capacity for Local Own-Source Revenue (PAD) through the collection of Motor Vehicle Tax “opsen”.

Thus, efforts to expand the revenue base through the identification of Motor Vehicle Taxpayers as a tax with the potential for “opsen” have the potential to increase Local Own-Source Revenue (PAD). An increase in PAD will support the region's independence in financing its own operations [20].

3.2 Strengthening the Collection Process and Tariff Structure

The intensification of local taxes through the Motor Vehicle Tax “opsen” scheme strengthens its collection process by formulating regional regulations, setting tariffs, and improving the quality of Human Resources (HR) managing the tax. Based on Law No. 1 of 2022 concerning HKPD [8], local governments (provincial and regency/city) formulate technical regulations. The formulation of regional regulations for the Motor Vehicle Tax “opsen” scheme implemented in the East Surabaya region refers to East Java Provincial Regulation No. 8 of 2023 [21] and Surabaya City Regional Regulation No. 7 of 2023 [12]. Thus, the “opsen” Scheme complies with national tax regulations, and the new regulations do not hinder the growth of Local Own-Source Revenue (PAD) [22]

The regional regulations governing the PKB “opsen” scheme include adjustments to the tax rate intended to prevent an increase in taxpayers’ tax burden, even though “opsen” is an additional levy on PKB. To achieve this, the base PKB rate was reduced from 2.0% to 1.2% alongside the introduction of the 66% “opsen” surcharge. The following example illustrates the calculation for a passenger vehicle with a Sales Value (NJKB) of IDR 175,000,000 and a weight factor of 1.050:

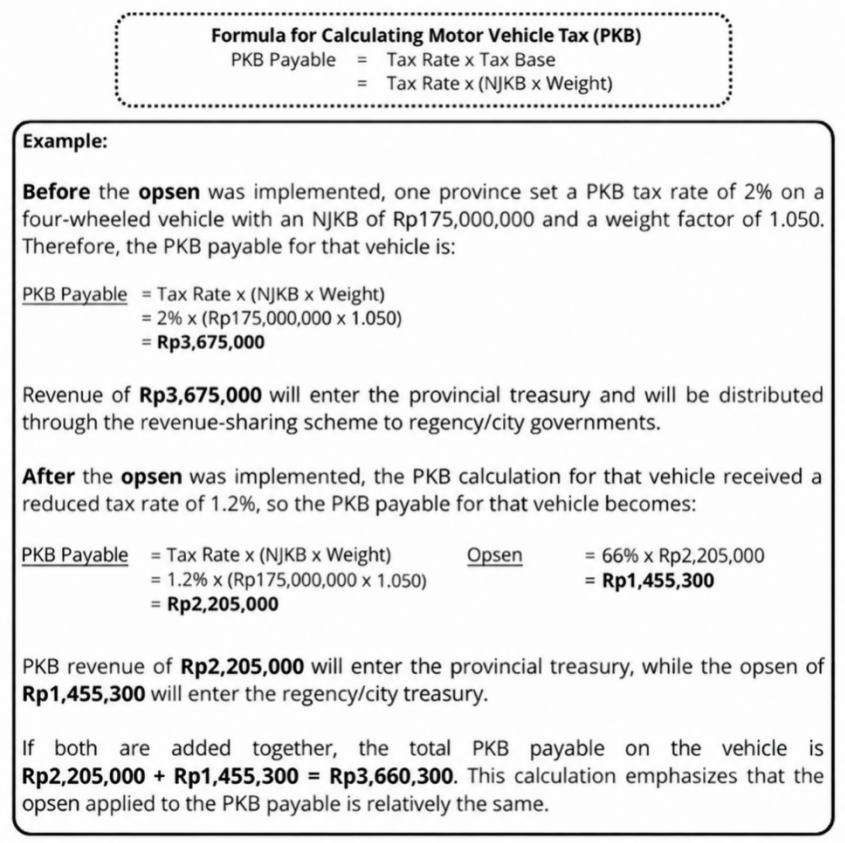


Fig. 2. Calculation of total outstanding Motor Vehicle Tax "opsen".

Source: Researcher's processed data, 2025

The calculation of the total outstanding Motor Vehicle Tax "opsen" collection in Surabaya city shows a difference in tax rates when collected through Revenue Sharing Funds (DBH) and the "opsen" scheme. Through Revenue Sharing Funds (DBH), a motor vehicle with a NJKB (Motor Vehicle Sales Value) of IDR 175,000,000 and a weight of 1.050 is subject to a 2% tax rate, resulting in a total Motor Vehicle Tax collection of IDR 3,675,000. This total will be fully received by the provincial treasury and distributed to regencies/cities through Revenue Sharing Funds (DBH).

However, with the Motor Vehicle Tax "opsen" scheme, a motor vehicle with the same NJKB and weight will see a decrease in the tax rate to 1.2%, making the total Motor Vehicle Tax collection IDR 2,205,000, which will then be subject to the "opsen" scheme. East Surabaya, which is part of Surabaya City, maximizes the "opsen" at 66%, making the total outstanding Motor Vehicle Tax "opsen" collection for that vehicle IDR 3,660,300. Through this calculation, it can be seen that the Motor Vehicle Tax "opsen" scheme does not impose an additional burden on taxpayers, namely through tariff adjustments. Thus, the implementation of Motor Vehicle

Tax “opsen” collection as an effort to intensify local tax revenue can be optimized to boost Local Own-Source Revenue (PAD).

3.3 Increasing Supervision of Motor Vehicle Tax “Opsen”

The “opsen” scheme is a new policy that indicates a redistribution of Motor Vehicle Tax collection revenue. “opsen”, as a form of intensification of local tax revenue, requires increased supervision of its collection process. As proposed by Sutedi [15], this can be done by improving the supervision process, implementing sanctions, and enhancing services. In the theoretical analysis of tax intensification, increased supervision is a key sub-indicator that significantly contributes to revenue optimization. Modern tax compliance theories emphasize that perceived detection risk and administrative transparency govern voluntary compliance [23].

Supervision of the Motor Vehicle Tax “opsen” collection process can be seen through the transparency of the “opsen” scheme, which is reflected in the physical tax payment notice issued by the Administration System under One Roof (SAMSAT). The notice explicitly displays information on the “opsen”, as shown in Fig. 3.

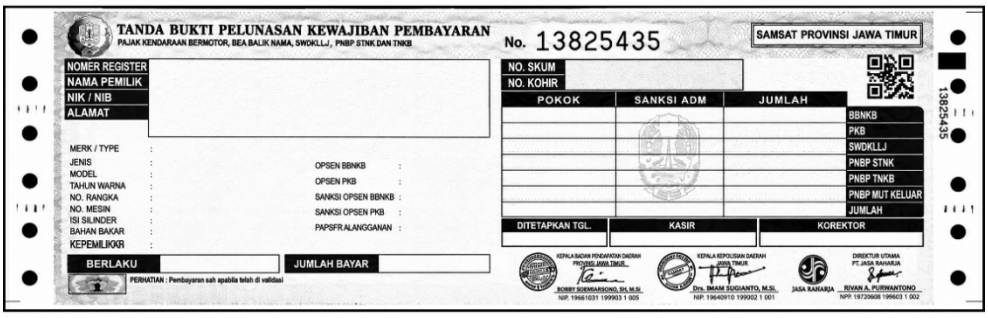


Fig. 3. Example of a SAMSAT payment notice in East Java Province.

Source: Documentation of UPT PPD East Surabaya, 2025

The use of the notice also serves as a transparency measure for the implementation of the Motor Vehicle Tax “opsen” scheme. The redistribution of the collected Motor Vehicle Tax revenue, once paid, will be directly divided between the provincial government and the regency/city government through a split payment method. This method facilitates tax officers in supervising the Motor Vehicle Tax “opsen” collection process. It also simplifies the reporting of tax management records by UPT PPD East Surabaya tax officers.

Analyzing the context of tax intensification through game theory shows that the interaction between tax authorities as supervisors and taxpayers as supervised entities is a strategic game. Tax authorities strive to maximize revenue with limited supervisory resources, while taxpayers try to minimize their tax burden [24]. More sophisticated and risk-based supervision, utilizing big data analytics and artificial intelligence, allows tax authorities to identify patterns of non-compliance and target supervision efforts more efficiently [25]. The split-payment mechanism used in the “opsen” scheme is shown in Fig. 4.

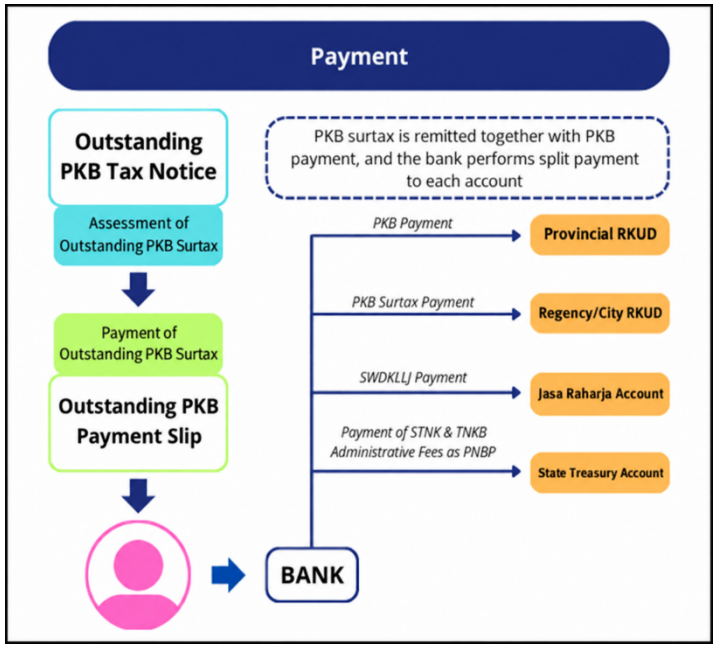


Fig. 4. Split-payment mechanism for Motor Vehicle Tax "opsen" revenue.

Source: Researcher's processed data, 2025

Figure 4 illustrates the flow mechanism of the split payment for Motor Vehicle Tax "opsen" revenue collection, starting from the taxpayer's payment to Bank Jatim. Bank Jatim then manages this payment to directly deposit it into the respective Regional General Cash Accounts (RKUD) of both the East Java Province and Surabaya City. It can be concluded that the redistribution of revenue from Motor Vehicle Tax "opsen" collection, carried out via split payment by Bank Jatim as the tax payment channel provider, demonstrates the transparency of the "opsen" scheme's implementation. Thus, the utilization of digital technology in Motor Vehicle Tax "opsen" collection will facilitate real-time supervision throughout the collection process and ensure that the collection adheres to applicable laws and regulations.

In addition to digital supervision of collection, UPT PPD East Surabaya also conducts direct supervision through activities called "dinas luar" (field duty). "Dinas luar" activities involve officers directly visiting, informing, and collecting outstanding taxes from taxpayers [26], as illustrated in Fig. 5.



Fig. 5. Motor Vehicle Tax collection during field-duty activities.

Source: Documentation data from UPT PPD East Surabaya, 2025

Field duty activities by UPT PPD East Surabaya officers are related to efforts to collect Motor Vehicle Tax by directly delivering tax bills to taxpayers in the East Surabaya region. Through this activity, the supervision of the collection process can be optimized because tax officers can directly ensure that the collection process is accurate and targeted.

The next effort in increasing supervision in tax intensification with the Motor Vehicle Tax "opsen" scheme in the East Surabaya Region is through the application of sanctions. Sanctions imposed on Motor Vehicle Tax include late payment fines if taxpayers are late in paying. However, based on interviews and observations by researchers in the East Surabaya Region, no tax delinquents received sanctions despite having tax bills. This is due to the motor vehicle tax arrears amnesty program given to tax delinquents. This program aims to lighten the burden on taxpayers and thus reduce tax arrears. This amnesty program is also in accordance with statutory regulations, as stipulated in government regulations in Article 96 of the HKPD Law regarding the provision of relief or waiver of late payment fines.

Furthermore, the tax service unit, UPT PPD East Surabaya, along with the Single Administration System under One Roof, better known as SAMSAT Manyar district, ensures that the tax payment services provided are effective and efficient. This assurance is provided through a variety of service options. Taxpayers can come directly to the SAMSAT Manyar East Surabaya or utilize "SAMSAT mobile", "SAMSAT Corner", "SAMSAT Drive Thru", Indomaret Services, "Pak Leman", and E-SAMSAT. The diverse service options provided by tax managers in the East Surabaya Region aim to make it easier for taxpayers to pay their Motor Vehicle Tax.

Based on these findings, the currently adjusted supervision and services are expected to increase Motor Vehicle Taxpayer compliance by utilizing the "opsen" scheme. The combination of strict supervision and good service can lead to optimal compliance levels [23].

3.4 Improving Administrative and Collection-Cost Efficiency

Administrative efficiency and collection costs are crucial pillars in local tax intensification strategies, which theoretically have the potential to increase revenue without needing to raise tax rates or create new types of taxes. Within the framework of public economic theory, this optimization directly correlates with the concepts of tax compliance and compliance costs. When tax administrative processes become simpler, more transparent, and automated, the compliance burden borne by taxpayers will decrease. Recent research, as revealed by the OECD [27] in its report on tax administration digitalization, confirms that countries investing in administrative efficiency show significant increases in tax revenue and decreases in collection costs. A study by Bird and Zolt [28] also highlights that a simple tax system design and low collection costs are key to broadening the tax base and increasing system equity.

In this effort, UPT PPD East Surabaya first carried out administrative simplification adjustments during Motor Vehicle Tax collection, one of which was understanding the digital technology system used during the Motor Vehicle Tax “opsen” collection. Adjustments to the administrative system from the perspective of tax management officers, particularly through the utilization of integrated digital technology between the central and local governments. The implementation of digital technology, such as e-tax or e-billing systems, not only reduces labor and paper costs but also minimizes opportunities for corruption and collusion, thereby enhancing the integrity of the tax system [28].

Looking at the taxpayer's side, it is ensured that no other additional collection fees are imposed. The collection fees referred to costs other than the total outstanding Motor Vehicle Tax billing. Taxpayers are only required to pay according to the total tax bill stated, thereby creating transparency and fairness in tax services and increasing taxpayer trust in the tax collection system run by the local government [29]. This transparency can be seen through a comparison of the total outstanding Motor Vehicle Tax collection before and after the “opsen” scheme. It shows that the total outstanding bill that must be paid by taxpayers remains the same, considering that the “opsen” scheme only changes the distribution of its revenue, which is divided between the provincial and city Local Own-Source Revenue (PAD). This distribution does not add to the cost burden for taxpayers; thus, Motor Vehicle Tax “opsen” successfully maintains collection cost efficiency because it does not incur additional costs for taxpayers, while also simplifying the payment administration process to be more transparent and easily understood. A comparison of payment evidence is shown in Fig. 6.

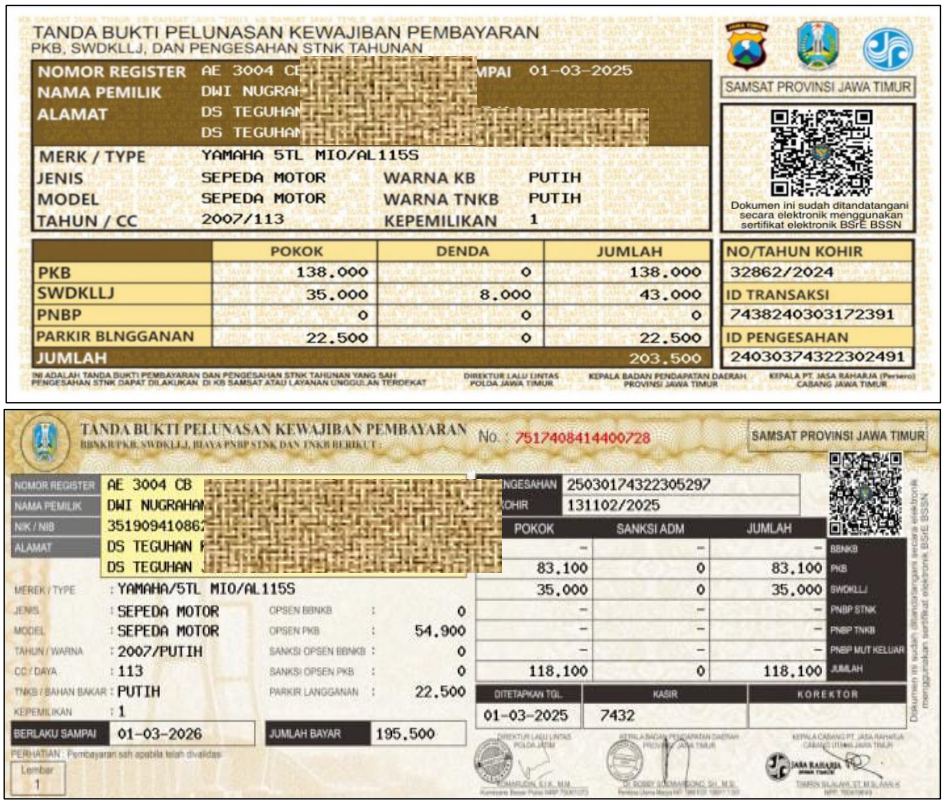


Fig. 6. Proof of Motor Vehicle Tax payment after implementation of the "opsen" scheme.

Source: Documentation of UPT PPD East Surabaya, 2025

Adjustments to digital technology systems, simplified services, and cost transparency are key to increasing taxpayer satisfaction in tax collection. Increased administrative efficiency and collection costs in tax intensification, through simplification during the collection process, can be realized by providing convenience to taxpayers and encouraging tax compliance, thereby increasing revenue [19]. Furthermore, the revenue from the Motor Vehicle Tax "opsen" scheme becomes a very significant contribution to Local Own-Source Revenue (PAD) because the "opsen" nominal, which previously did not exist, now becomes a new source of revenue for Surabaya City's Local Own-Source Revenue (PAD).

3.5 Increasing Revenue Capacity Through Good Planning

The final effort in intensifying local tax revenue through the Motor Vehicle Tax "opsen" scheme is to increase revenue capacity through good planning. Revenue capacity refers to the maximum revenue that a fiscal entity, such as a local government, can collect by optimizing existing resources and processes without drastically raising tax rates or creating new taxes. Good planning includes realistic budgeting, identification of untapped tax bases, administrative improvement, and policies that support local economic growth [3]. Mature planning also enables tax extensification and intensification to be implemented more effectively: extensification

expands the taxpayer and tax-object base, while intensification optimizes revenue from the existing base through improved compliance and collection efficiency [30].

Table 5. PKB & Opsen Realization in East Surabaya (January–May 2025).

Tax Stream	Annual Target (IDR)	Realization Jan-May (IDR)	Achievement (%)
Motor Vehicle Tax (PKB)	295.926.000.000	117.392.660.417	39.67%
Municipal Opsen PKB	195.311.160.000	77.479.155.875	39.67%
Total Combined Revenue	**491.237.160.000**	**194.871.816.292**	**39.67%**

Source: Researcher's processed data from UPT PPD East Surabaya data, 2025

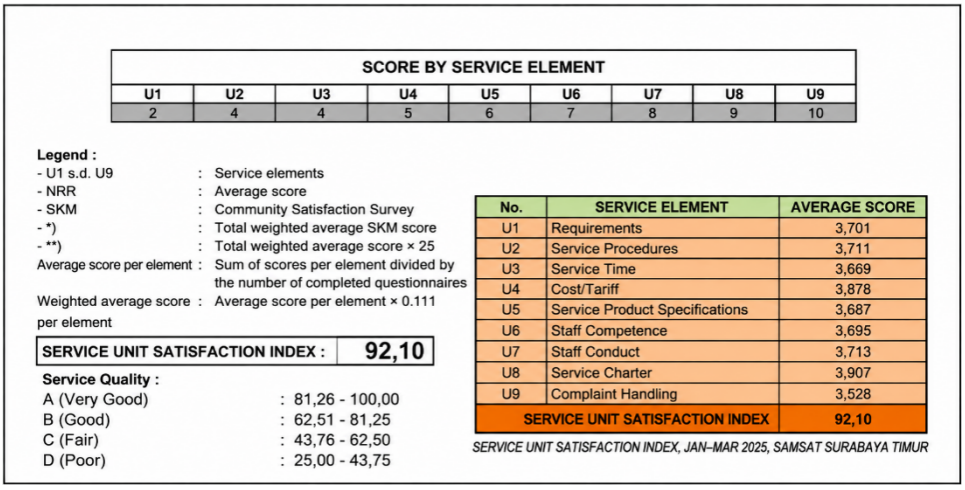
Historical comparison demonstrates consistent trajectory alignment: 5-month realization rates stood at 41% in 2021 (IDR 180.89B), 41% in 2022 (IDR 187.29B), 40% in 2023 (IDR 198.89B), 41% in 2024 (IDR 200.04B), and 40% in 2025 (IDR 194.87B). Furthermore, the official Community Satisfaction Survey (SKM) score for Q1 2025 reached 92.10 ("Very Good" / Grade A), with tariff transparency scoring 3.878 out of 4.00, confirming public approval of the reformed administrative framework. The average percentage can be seen in the following table:

Table 6. Motor Vehicle Tax collection targets and realizations in East Surabaya, 2021-2025.

Tax Collection year	Target on (Januari to December)	Realization (January to May)	(%)
2021	439.500.000.000	180.896.842.900	41%
2022	462.300.000.000	187.295.624.300	41%
2023	491.660.000.000	198.892.894.725	40%
2024	485.544.000.000	200.041.875.497	41%
2025	491.237.160.000	194.871.816.292	40%

Source: Researcher's processed data from UPT PPD East Surabaya data, 2025

Based on Table 6, the realization of Motor Vehicle Tax collection in the East Surabaya Region consistently achieves an average percentage of approximately 41% each year. This consistency in collection confirms the success of the synergy among agencies coordinating with UPT PPD East Surabaya in collecting and managing Motor Vehicle Tax, including when the “opsen” scheme is in place. Good planning and coordination increase Motor Vehicle Tax revenue and provide satisfaction to taxpayers regarding the services provided [31]. The achievement score for service satisfaction levels can be seen in Fig. 7.



SCORE BY SERVICE ELEMENT

U1	U2	U3	U4	U5	U6	U7	U8	U9
2	4	4	5	6	7	8	9	10

Legend :
- U1 s.d. U9 : Service elements
- NRR : Average score
- SKM : Community Satisfaction Survey
- *) : Total weighted average SKM score
- **) : Total weighted average score × 25

Average score per element : Sum of scores per element divided by the number of completed questionnaires

Weighted average score per element : Average score per element × 0.111

SERVICE UNIT SATISFACTION INDEX : 92,10

Service Quality :
A (Very Good) : 81,26 - 100,00
B (Good) : 62,51 - 81,25
C (Fair) : 43,76 - 62,50
D (Poor) : 25,00 - 43,75

No.	SERVICE ELEMENT	AVERAGE SCORE
U1	Requirements	3,701
U2	Service Procedures	3,711
U3	Service Time	3,669
U4	Cost/Tariff	3,878
U5	Service Product Specifications	3,687
U6	Staff Competence	3,695
U7	Staff Conduct	3,713
U8	Service Charter	3,907
U9	Complaint Handling	3,528
SERVICE UNIT SATISFACTION INDEX		92,10

SERVICE UNIT SATISFACTION INDEX, JAN–MAR 2025, SAMSAT SURABAYA TIMUR

Fig. 7. Taxpayer Community Satisfaction Survey in East Surabaya, January-March 2025.

Source: Documentation of UPT PPD East Surabaya, 2025

Based on Figure 7, the period from January to March 2025 shows an average score of 92.10, as seen in the Community Satisfaction Survey (SKM) table. This score falls into the service quality category (A) "Very Good," with elements such as requirements, service procedures, service duration, costs/tariffs, service product specifications, executor competence, staff behavior, service declaration, and the handling of complaints, suggestions, inputs, and follow-up. In line with the implementation of the “opsen” scheme, the collection process imposed on taxpayers is certainly a primary concern, both in terms of service elements and the costs/tariffs applied.

The survey also shows the highest service-element values for service declarations (3.907) and costs or tariffs (3.878). These values indicate that taxpayers in East Surabaya are satisfied with tax-payment services and do not perceive the applicable costs or tariffs as burdensome. Efficient, rapid, and transparent tax services can strengthen public trust and voluntary compliance [27, 32].

4 Conclusion

The implementation of the Motor Vehicle Tax “opsen” scheme at UPT PPD East Surabaya represents a successful operationalization of local tax intensification under Law Number 1 of 2022 concerning Financial Relations between the Central Government and Local Governments (UU HKPD) [8]. By transitioning from traditional revenue-sharing funds to automated banking split payments, the scheme expands Surabaya City's direct fiscal capacity while maintaining overall tax neutrality for vehicle owners.

Evaluating the policy against Sutedi’s framework [15] demonstrates structural advancements in base expansion, tariff setting, real-time supervision, administrative cost efficiency, and revenue predictability. These efforts are expected to increase Surabaya City's Local Own-Source Revenue (PAD), enabling the Surabaya City Government to support regional development and improve public services.

Based on these findings, the following recommendations are submitted to optimize policy outcomes: (1) Enhanced Targeted Socialization: Expand public awareness campaigns focusing on tariff neutrality and local developmental benefits to overcome residual confusion regarding opsen line-items on tax notices. (2) Continuous System Auditing: Conduct quarterly multi-agency technical evaluations between provincial SAMSAT, municipal revenue boards, and banking partners to maintain IT infrastructure integrity and prevent split-payment latency.

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