ANALYSIS OF THE INFLUENCE OF TRANSFORMATIONAL GOVERNMENT LEADERSHIP ON COMMUNITY SATISFACTION IN DIGITAL PUBLIC SERVICES: A CASE STUDY OF E-SAMSAT

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ABSTRACT

This study analyzes the influence of transformational government leadership on community satisfaction in digital public services through a case study of the e-Samsat application. The main problems identified are low levels of user participation and satisfaction due to lack of digital literacy, technical constraints, and negative perceptions of online bureaucracy. This study aims to evaluate the extent to which transformational leadership styles characterized by long-term vision, inspiration, and empowerment can improve service quality and public trust in digital public innovation. The methods used are literature studies and web observations on public responses and the latest news related to the implementation of e-Samsat in various Indonesian provinces, including reports from national media such as Kompas and Detik. The results show that transformational leadership, which actively encourages cross-sector collaboration and inclusive technology adaptation, contributes significantly to increased community satisfaction. The main success factors include information transparency, process efficiency, and two-way communication between the government and citizens. These findings underscore the importance of a progressive leadership approach in transforming digital-based public services.

INTRODUCTION

The development of information technology has driven significant transformation in governance, including in Indonesia. Digitization of public services is the main strategy in improving bureaucratic efficiency and service quality to the community. One of the digital innovations that is in the spotlight is the e-Samsat application, which is an online motor vehicle tax payment service. This initiative is part of the government's efforts to strengthen the principles of good governance, such as transparency, accountability, and public participation (Azahari, 2021). Nevertheless, the success of the digitization of public services is not only determined by technology, but also by leadership that is able to manage change strategically and inclusively.

Transformational leadership comes as a relevant model in the context of the globalization of public administration. Transformational leaders not only focus on internal improvement of the organization, but are also oriented towards cross-sector collaboration, are responsive to global dynamics, and have a long-term vision to transform public services (Gusniar, 2024). In the context of e-Samsat, the existence of transformational leaders is important in facing implementation challenges, such as limited digital infrastructure, resistance to bureaucratic work culture, and low digital literacy of the community.

In various regions, the e-Samsat application has experienced different implementation dynamics. For example, Aditya's (2022) study in Lampung shows that the use of e-Samsat in the "Samsat Desa" program has the potential to strengthen local economic institutions such as BUMDes, but still faces technical and social obstacles. Meanwhile, research by Benggu and Damayanti (2024) in Kupang City shows that the perception of ease and benefits of the application greatly affects motor vehicle tax compliance. This inequality in results indicates the existence of leadership factors that also determine the success of digitizing public services in the regions.

Responsive and visionary leadership is important in ensuring that digital services such as e-Samsat are able to answer the needs of the community. Previous research has highlighted that technology-based governance requires encouragement from leaders who are able to integrate information systems effectively (Huda & Meiwanda, 2022). In addition, Salama and Tahir (2023) emphasized the importance of internal training, the provision of online complaint channels, and managerial support as part of the strategy for the sustainable implementation of the e-Samsat application in the regions.

In addition to the technological aspect, community satisfaction is also highly determined by the organizational culture and the way leadership manages change. The study of Martalina et al. (2022) underlines that leadership that is able to encourage a positive work culture can increase productivity as well as service quality. In the context of e-Samsat, this can be seen from the success of several provinces that have been able to increase the number of taxpayers who pay taxes online, thanks to more open and responsive public communication.

However, there are also studies that show that the main challenge in e-Samsat is not only technical, but also the lack of supervision and public participation in the process of improving services (Tambunan, 2022). Therefore, the role of transformational leaders is increasingly crucial in building an adaptive and accountable digital public service system. Leaders need to be able to bridge the interests between government, technology, and society with a value-based approach and orientation to change.

This research was conducted to analyze how transformational government leadership affects public satisfaction in the use of the e-Samsat application. The main focus is directed at leadership mechanisms in encouraging the digitalization of public services in a sustainable manner, as well as public perception and experience of the quality of these services. The research uses a case study approach with a qualitative method through literature review, online news observation, and e-Government policy study in Indonesia.

This research aims to provide a deeper understanding of the importance of transformational leadership models in supporting the success of digitizing public services. It is hoped that the results of this research can be a policy reference for decision-makers, especially in developing inclusive and innovative leadership strategies in facing digital-based public service challenges. In addition, this research can also serve as an

academic foundation for further studies on e-Government and community satisfaction within the framework of modern governance.

Motor vehicle taxes are one of the important sources of revenue for local governments. The contribution of this tax revenue has a significant role in financing regional development and public services. However, so far, motor vehicle tax management still faces various obstacles, such as manual systems that are prone to errors, inefficiencies, and potential corrupt practices (Maulana & Septiani, 2022).

The development of information technology provides a great opportunity to carry out digital transformation in public services, including in the management of motor vehicle taxes. Digitalization is expected to increase efficiency, transparency, and ease of access for taxpayers, thereby having an impact on increasing tax revenue and taxpayer compliance (Azahari, 2021).

The implementation of the e-Samsat system as a digital innovation in motor vehicle tax payment has begun to be implemented in several regions in Indonesia. This system allows taxpayers to make payments online without having to come directly to the Samsat office, which has been an obstacle, especially for people in remote areas (Aditya, 2022).

Various studies show that the implementation of e-Samsat has great potential in increasing taxpayer compliance. This system provides convenience and convenience, as well as reduces the time and cost required to pay taxes. Increased compliance will certainly increase the potential for local income (Benggu & Damayanti, 2024).

In addition, e-Samsat can also strengthen the principle of good governance in public services. The use of digital technology allows for greater transparency and reduces the room for the practice of irregularities that often occur in manual systems. This is important to increase public trust in local governments (Huda & Meiwanda, 2022).

The main obstacles in the implementation of e-Samsat include the limitation of technological infrastructure, the lack of digital literacy among the public, and resistance from bureaucratic employees who are used to manual systems. Therefore, full support from various parties and intensive socialization efforts are the key to the successful implementation of this system (Desmi, 2022).

An adaptive and service-oriented bureaucratic work culture is also a determining factor in the success of digital transformation. Sustainable training and development of human resources is needed so that employees are able to make optimal use of technology and provide professional services to the community (Gusniar, 2024).

Local governments must be able to integrate e-Samsat with other systems, such as e-commerce and mobile banking applications, to expand the range of services and improve ease of access. This integration also makes it easier to monitor and manage tax data more effectively and efficiently (Pria et al., 2024).

The development of the e-Samsat system is not only about technology, but also about a paradigm shift in public services that prioritizes transparency, accountability, and active participation of the community. This is in line with the government's efforts to build good and sustainable governance (Nuri et al., 2024).

With this background, this study aims to analyze how the implementation of e-Samsat can improve the quality of public services and local government accountability, especially in the management of motor vehicle taxes. It is hoped that the results of this research can provide strategic recommendations for local governments in optimizing the use of digital technology for the advancement of better public services.

The purpose of this study is to find out the role and impact of transformational leadership in shaping the quality of digital services that are oriented towards public satisfaction. This research is expected to make a theoretical contribution to the study of digital public administration, as well as practical recommendations for policymakers in strengthening proactive and innovative public leadership. Thus, the results of this research are useful for the development of digital public service governance that is more fair, efficient, and responsive to society in the digital era.

METHOD

This study uses a descriptive qualitative approach with a case study method. This approach was chosen because it allows researchers to explore in depth the phenomenon of transformational leadership in the context of digital public services, particularly in the e-Samsat application. A descriptive qualitative approach is relevant to describe social and institutional dynamics that cannot be quantitatively measured, but require a narrative, interpretive, and contextual understanding of leadership practices and public satisfaction.

The research location is focused on provinces that have actively implemented e-Samsat services, such as Riau Province, West Java, and South Kalimantan. The selection of this location is based on e-Samsat implementation reports from various journals and online news that show variations in the success of the technology adoption as well as the public response to it. The research period lasted from January to May 2025, with the implementation of secondary data observation, document analysis, and narrative interpretation from relevant sources.

The object of the research is the e-Samsat application as part of the digitization of public services managed by the Directorate of Police Traffic, Bapenda, and Jasa Raharja at the provincial level. The main focus of the research is directed at the transformational leadership aspects that affect the performance of digital public services as well as how these applications are accepted by the community. Meanwhile, the research subjects consist of academic reports, government regulations, online media documentation, as well as scientific articles that discuss e-Samsat and public leadership.

In this study, data collection techniques were carried out through literature studies and web-based observations. Literature studies include the review of relevant journal articles, dissertations, and proceedings, such as those written by Gusniar (2024), Huda and Meiwanda (2022), and Salama and Tahir (2023). Meanwhile, web observations were carried out by analyzing online news content, the official website of the provincial Bapenda, and local government digital communication channels related to e-Samsat services. This approach allows for the triangulation of valid and relevant secondary data.

The research instrument is in the form of a document analysis format that is compiled to classify findings based on transformational leadership dimensions (inspiration, motivation, ideal influence, and individual considerations) and indicators of community satisfaction (accessibility, convenience, transparency, and speed of service). This classification helps in associating leadership practices with public perception of the quality of digital services.

In the research procedure, the researcher first collects literature from academic sources, then identifies news or online media reports that contain policy practices and management of e-Samsat. After that, data codification was carried out based on the thematic categories of transformational leadership and the dimension of public services. This process is carried out iteratively to maintain the accuracy and depth of interpretation.

Data analysis techniques use thematic and interpretive approaches. Thematic analysis was carried out by marking repeated patterns of findings related to leadership and its impact on community satisfaction. Meanwhile, the interpretive approach is used to understand the socio-political and institutional context behind the implementation of e-Samsat in each region. Thus, researchers can formulate conclusions that are not only descriptive but also critical of public service transformation practices.

RESULTS AND DISCUSSION
Transformational Leadership in the Implementation of e-Samsat Digital Public Services

Transformational leadership is characterized by the ability of leaders to inspire, create a collective vision, and motivate employees to deliver service innovations. In the context of e-Samsat digital services, this leadership style can be seen in the efforts of local governments and police in encouraging the digitization of motor vehicle tax payments through inter-agency collaboration. Huda and Meiwanda (2022) noted that the implementation of e-Samsat in Riau Province is supported by the synergy between Bapenda, Polri, and Jasa Raharja, which is led by bureaucratic figures who are adaptive to technological change.

The e-Samsat initiative is not just the adoption of technology, but a reflection of the vision and courage of leaders in challenging the conventional bureaucratic system. Transformational leadership styles are able to reduce resistance to change by increasing employee participation and building a collaborative work culture. According to Martalina, Sugiono, and Purnomo (2022), leadership that is responsive to digital challenges can boost the productivity of the apparatus and accelerate the transformation of public services.

Transformational leadership practices are also seen in the implementation of e-Samsat Desa in Central Lampung. Based on a study by Aditya (2022), village heads and Bapenda officials have succeeded in encouraging e-Samsat services to the village level through social innovation and the involvement of Village-Owned Enterprises (BUMDes). Local leaders are the catalyst in bridging rural communities with digital systems that are unfamiliar to them.

The example and influence of the ideal leader is an important dimension in the success of the program. Leaders who actively lead by example, go directly into the field, and build intensive communication with their team can increase the organization's commitment to service success. Gusniar (2024) said that the ideal influence is one of the key predictors of employee job satisfaction and the success of public organizations.

Digital transformation requires leaders to have managerial skills as well as visionary leadership. In the case of e-Samsat, some regions have shown success because of leadership that is open to continuous evaluation and learning. An evaluation of digital services in Banjarmasin by Zulkarnain, Wijaya, and Rifkah (2022) shows that leaders in the area are actively evaluating application performance through community surveys and improving features based on user feedback.

Transformational leadership also plays an important role in overcoming structural barriers and bureaucratic work culture. The rejection of digital systems by some employees can be overcome with a participatory approach and continuous training. According to Martalina et al. (2022), leaders need to cultivate an adaptive work culture so that new systems are not considered a burden, but as part of improving service quality.

Inspirational leadership will ultimately increase public trust in the digital service system. The quality of interaction between leaders, employees, and the community creates a proactive service climate. The results of observations in online media show that people are more satisfied with e-Samsat services in regions that have regional heads or Bapenda leaders who often socialize programs directly, as shown by Kompas news (2023) about e-Samsat Karawang.

Public Satisfaction with e-Samsat Digital Public Services

Public satisfaction is the main indicator of the effectiveness of digital public services. In the context of e-Samsat, the public assesses services based on accessibility, transaction speed, ease of use, and transparency of the tax payment process. Based on research by Maulana and Septiani (2022), taxpayer compliance has increased in areas that have successfully eliminated administrative barriers through digitalization, because the public feels that services are more practical and reliable.

The use of e-Samsat in general has received a positive response from the public, especially young people and professionals who are used to using digital applications. An evaluation of the e-Samsat system in Banjarmasin by Zulkarnain et al. (2022) shows that user-friendly features and fast processes contribute to increased service user satisfaction. On the other hand, in areas that are not optimal in network infrastructure, people complain about slow processes and lack of socialization.

The existence of the e-Samsat service opens up wider access to people in remote areas to meet their tax obligations. The implementation of e-Samsat Villages in Central Lampung, according to Aditya (2022), makes it easier for villagers to pay taxes without having to go to the district Samsat office. This shows that digital-based service innovation has a direct impact on people's satisfaction and comfort.

The level of public trust in the system is also influenced by the quality of service implementation and supervision. Tambunan (2022) noted that supervision of the payment system through e-Samsat is an important factor in preventing abuse and increasing accountability. The clarity of information and the security of transactions also increase user satisfaction as they feel more protected administratively and legally.

Community satisfaction is not only determined by technical aspects, but also by the responsiveness of officers in helping if problems occur. In Tribunnews news (2023), people in Kupang City appreciate the online assistance service and call center features provided by Bapenda in the use of e-Samsat. This reinforces the findings of Benggu and Damayanti (2024) that the acceptance of technology by the community increases along with the availability of effective support.

Good public services must be adaptive to the needs of the community. In this case, flexible features in the e-Samsat application—such as payment method choices and due notifications—increase taxpayer convenience. Azahari (2021) also emphasized that vehicle tax services through e-commerce systems such as e-Samsat are in line with the principles of good governance, namely transparency, participation, and efficiency.

The positive response of the public to e-Samsat shows that digital transformation can improve the quality of public services as long as it is accompanied by progressive leadership and citizen-oriented policies. These findings indicate the importance of continuity between technological innovation and institutional capacity building. In the future, local governments need to expand the scope of digital services while still considering accessibility for vulnerable groups so that public satisfaction is evenly distributed at all levels.

The Challenges of e-Samsat Implementation in Realizing Good Governance

Digital transformation in motor vehicle taxation services through e-Samsat is a progressive step towards good governance. However, the implementation of this program is inseparable from various structural and cultural challenges. One of the main problems faced is the lack of digital literacy of the community, especially in rural areas. This is a serious obstacle in optimizing taxpayer participation digitally (Aditya, 2022).

Another significant obstacle is the information technology infrastructure that is not evenly distributed. In some areas in Lampung Province, the internet signal is unstable, even unavailable, making it difficult to access e-Samsat services. This situation shows that the equitable distribution of digital infrastructure development must be a priority in supporting the implementation of the e-governance system (Azahari, 2021).

In addition, there is still a gap in understanding and technological capabilities between service employees and the community. Not all Samsat employees and village officials understand the technicalities of e-Samsat services well, so it has an impact on the quality of public services provided (Desmi, 2022). The lack of ongoing training exacerbates this inequality.

The problem of cross-agency coordination is also an important challenge. The e-Samsat program requires synergy between the Regional Revenue Office, the Police, Jasa Raharja, and banks. Unfortunately, there are often sectoral egos that hinder service integration, even though synergy is the key to the success of digital-based public services (Pria, Novianto, & Huda, 2024).

From a technical perspective, it is not uncommon for the e-Samsat system to experience disruptions when used by the public. These disruptions can be in the form of system errors when entering data, verification failures, and delays in recording payments. Systemic weaknesses like this cause public trust in services to decline (Zulkarnain, Wijaya, & Rifkah, 2022).

Some people also still have doubts about the security of their personal data when using the e-Samsat application. The lack of socialization regarding the security aspects of the public information system encourages the emergence of negative perceptions of these digital services. Therefore, it is important to increase the transparency of data management so that people feel safe in accessing public services online (Tambunan, 2022).

Legal and regulatory obstacles are also obstacles. There is no national legal standard that regulates in detail the operationalization of e-Samsat in all regions. This inequality creates doubts in the implementation of policies in the field and complicates the monitoring process (Salama & Tahir, 2023).

A slow bureaucratic culture and still strong manual practices are also challenges. In some cases, employees prefer to advise the public to come directly to the Samsat office rather than directing them to the use of digital applications. This kind of work culture indicates resistance to change (Gusniar, 2024).

From the user side, there are still many taxpayers who do not have a strong motivation to obey to pay taxes regularly. They consider the digital system to be troublesome because it takes time to learn, even though the system is designed to make it easier (Maulana & Septiani, 2022). This is closely related to the factors of self-efficacy and individual motivation (Hanifah, Khasanah, & Yuniati, 2025).

Overall, the implementation of e-Samsat requires comprehensive improvements in terms of human resources, technology, work culture, and regulations. A collaborative

strategy and a holistic approach are needed so that this digital transformation is not only a symbol of modernization, but actually creates a change in the quality of public services.

Strategy to Increase Motor Vehicle Tax Compliance through e-Samsat Optimization

Compliance of motor vehicle taxpayers is a crucial factor in ensuring regional revenue and the effectiveness of the tax system. To improve compliance, e-Samsat optimization can be carried out through various strategic approaches, both in terms of service and education aspects. One of them is the expansion of service access through mobile platforms and cooperation with strategic partners such as regional banks and marketplaces (Benggu & Damayanti, 2024).

The implementation of the e-Samsat service that is easily accessible and user-friendly can reduce administrative obstacles that have been complaints of taxpayers. Conveniences such as QR code payments, due notifications, and digital proof of payment increase convenience and time efficiency (Zulkarnain, Wijaya, & Rifkah, 2022). This can motivate people to pay on time.

Another strategy that needs to be developed is continuous education to the public about the importance of paying taxes. Through a participatory approach and community-based socialization, people can better understand the contribution of taxes to the development of their region. This campaign can be packaged through social media or village activities (Aditya, 2022).

In addition to education, providing incentives to obedient taxpayers can also increase participation. These incentives can be tax deductions, raffle coupons, or symbolic awards. Policies like this have been proven to be effective in improving compliance in various regions, especially when accompanied by transparency and accountability of the system (Maulana & Septiani, 2022).

The government also needs to build a feedback loop so that users can submit complaints and suggestions to the e-Samsat system. With this approach, the government can make improvements in a responsive manner and dynamically improve the quality of public services (Pria, Novianto, & Huda, 2024).

In addition, real-time data integration between agencies allows for more effective monitoring and evaluation. For example, through a dashboard that displays tax payment reports, the system can provide early warning of potential violations or non-compliance. Digitization of supervision accelerates the detection and response to problems (Tambunan, 2022).

The Impact of the Use of e-Samsat on Improving the Quality of Public Services and Local Government Accountability

The development of information technology has fundamentally changed the face of public services. The implementation of the e-Samsat system as a digital service in motor vehicle tax management is part of the local government's efforts to improve the quality of public services. This system not only makes it easier for taxpayers, but is also an important instrument in encouraging transparency and accountability in regional tax management (Aditya, 2022).

The implementation of e-Samsat eliminates manual processes that have been considered prone to irregularities and inefficiencies. Digitization of payment systems and recording minimizes direct interaction between taxpayers and officers, thereby reducing the potential for corruption and illegal levies. The existence of this system also

strengthens the principle of good governance in the management of public services (Huda & Meiwanda, 2022).

The e-Samsat system provides easy access for the public with online service features that can be accessed anytime and anywhere. This eliminates geographical and time barriers that have been obstacles for people in paying motor vehicle taxes. As a result, public satisfaction with public services has increased significantly (Azahari, 2021).

The automatic notification facility related to the due date of tax payments provides a continuous educational role to taxpayers. This function not only helps to improve compliance, but also lowers the level of administrative fines that burden the community. This increase in compliance has a direct impact on increasing regional tax revenues (Benggu & Damayanti, 2024).

The use of e-Samsat also improves the quality of regional tax administration data. Data recorded digitally can be processed quickly and accurately for various purposes of local government planning and decision-making. This increases the effectiveness of regional financial management and accountability in the use of public funds (Nuri et al., 2024).

The implementation of e-Samsat also shows a positive impact on increasing service transparency. The use of technology makes it easier to monitor tax payment activities by various parties, including the public and supervisory institutions. Thus, the potential for misuse of funds or administrative inconsistencies can be minimized (Tambunan, 2022).

Another benefit of the e-Samsat system is that it speeds up the process of refunds or corrections of incorrect payments. The digital system facilitates real-time data validation and reconciliation, thereby creating a sense of trust from the public in local government services. This public trust is the main foundation in increasing the legitimacy of local governments (Salama & Tahir, 2023).

The optimization of the e-Samsat system also allows local governments to innovate services, such as mobile application development and integration with e-commerce. This innovation not only increases the choice of payment channels for taxpayers, but also fosters the impression of services that are adaptive and responsive to technological developments (Pria et al., 2024).

The culture of the bureaucratic organization has also begun to transform with the presence of a digital system. Employees who were previously stuck in manual routines are now required to have digital skills and a proactive attitude in serving the community. This transformation of work culture has a positive impact on the productivity and professionalism of public services (Gusniar, 2024).

In terms of human resources, intensive training and digital skills provision are the keys to the successful implementation of e-Samsat. Local governments need to invest resources in employee capacity development to be able to operate the system and provide technical guidance to the community effectively (Martalina et al., 2022).

However, the use of e-Samsat also poses challenges in terms of data security and user privacy. The public is increasingly aware of the importance of personal data protection, so the government must ensure that the system meets strict information security standards (Tambunan, 2022). The implementation of encryption and security audits on a regular basis is a must.

Uneven internet connectivity is an obstacle for remote areas. Local governments must work with telecommunication service providers to improve network infrastructure.

This effort is important so that e-Samsat services can be enjoyed by all levels of society without exception (Aditya, 2022).

Strengthening regulations related to the use of e-Samsat is also an aspect that cannot be ignored. Clear and comprehensive regulations will provide a legal umbrella for the implementation of technology in public services and ensure the consistency and sustainability of programs (Desmi, 2022).

Periodic supervision and evaluation are important elements in measuring the effectiveness of e-Samsat. Through evaluation, local governments can identify obstacles and opportunities for system improvement. This evaluative approach ensures the sustainability of innovation and improves service quality (Tambunan, 2022).

Cross-sector and cross-regional collaboration is a powerful strategy in the success of e-Samsat. The exchange of experience and best practices between local governments encourages the acceleration of technological adaptation and local problem-solving. This synergy is a tangible form of implementing effective and democratic governance (Aditya, 2022).

E-Samsat is not just a technological innovation, but a strategic instrument that can accelerate the improvement of the quality of public services while strengthening the financial accountability of local governments. Its successful implementation will create a government that is transparent, responsive, and trusted in the eyes of the public.

Table 1. The Relationship between Transformational Government Leadership and Community Satisfaction in e-Samsat Services

Variable	Indicators	Operational Definition	Influence on Community Satisfaction
Transformational Leadership	• Inspirational motivation • Intellectual stimulation • Individual attention • Idealistic influence	Leadership style that is able to inspire, motivate, and encourage innovation and attention to individual needs	Increasing public trust, loyalty, and acceptance of e-Samsat digital services
Community Satisfaction	• Ease of access • Speed of service • Transparency • Responsiveness	Public perception of the quality of e-Samsat digital public services received	High satisfaction drives continuous use of services and better tax compliance

Transformational leadership in government is a leadership style that focuses on positive change through motivation, innovation, and individual empowerment. This style is particularly relevant in the context of digital public services such as e-Samsat, where the change from manual to digital systems requires leaders who are able to move organizations and society to embrace new technologies (Martalina et al., 2022).

Inspirational motivation is one of the main aspects of transformational leadership. Leaders who are able to provide a clear vision of the benefits of e-Samsat and motivate staff and the community can create a positive spirit of change. This spirit contributes to the smooth implementation of digital services (Gusniar, 2024).

Intellectual stimulation is another important element. Leadership that encourages employees and the community to think creatively and find innovative solutions to technical and social obstacles in e-Samsat services will increase the effectiveness and quality of services (Aditya, 2022).

Individual attention is also a key aspect in transformational leadership. Leaders who pay attention to the needs and obstacles of each individual, both Samsat staff and taxpayers, will be able to provide more personalized support, increasing service user satisfaction (Hanifah et al., 2025).

The influence of idealists, namely the ability of leaders to set a good example and act in accordance with ethical values, strengthens public trust in the government. This trust is the key to increasing public acceptance and satisfaction with digital services (Desmi, 2022).

Public satisfaction in e-Samsat services is influenced by the ease of access to services. An easy-to-use system without technical barriers will provide a positive experience for the community, thereby increasing their satisfaction (Zulkarnain et al., 2022).

The speed of the service also plays an important role. Digital services that are able to process tax payments quickly without physical queues provide significant added value in public perception of service quality (Maulana & Septiani, 2022).

Transparency in the payment process and management of tax data through e-Samsat increases public trust. They feel more confident that the taxes paid are well managed and accountable, which reinforces their satisfaction (Huda & Meiwanda, 2022).

The responsiveness of the system and officers in responding to complaints and questions also has an effect. Transformational leadership that encourages a responsive work culture will increase people's satisfaction levels because they feel cared for (Gusniar, 2024).

Transformational leaders also play a role in overcoming resistance to change, both from staff and society. With good communication and consistent coaching, psychological barriers to the use of technology can be minimized, so that services can be accepted more widely (Aditya, 2022).

Increased public satisfaction through digital services has an impact on better tax compliance. Satisfied communities tend to obediently pay taxes on time and use services repeatedly, which contributes to an increase in local native income (Benggu & Damayanti, 2024).

Transformational leaders also develop a continuous monitoring and evaluation system, so that service improvements can be made quickly based on community feedback. This indicates a commitment to service quality (Tambunan, 2022).

Collaboration between work units driven by transformational leadership accelerates system integration and improves services. For example, the integration between e-Samsat with e-commerce and digital banking makes tax payments easier and wider in reach (Pria et al., 2024).

Digitizing public services through transformational leadership can also foster an innovative work culture in local government environments, which ultimately increases the productivity and professionalism of Samsat officers (Martalina et al., 2022).

Transformational government leadership is a key factor in the successful implementation of digital public services such as e-Samsat. Its positive influence on community satisfaction creates an effective service sustainability cycle and contributes to sustainable regional development (Nuri et al., 2024).

Transformational leadership not only drives technological change, but also changes the mindset of organizations and society in the view of public services. This change is important so that people receive digital services without fear or doubt (Aditya et al., 2022). People who feel supported by visionary leadership tend to be more open to innovation and change.

Effective transformational leaders utilize communication technology to convey their vision and mission clearly, so that the public understands the benefits of e-Samsat. This increases public awareness and participation in using these services (Azahari, 2021).

Good leadership also prioritizes training and human resource development. In the context of e-Samsat, training officers to be able to operate the digital system properly is very important to provide fast and appropriate services to the community (Gusniar, 2024).

The organizational culture formed by transformational leaders instills the values of excellent service and integrity. This contributes to improving the quality of interaction between officers and the community so that the user experience becomes more satisfying (Martalina et al., 2022).

Innovation in public services driven by transformational leadership allows for new features in the e-Samsat application, such as payment notifications, tax reminders, and integration with other systems that make it easier for the community (Salama & Tahir, 2023). This innovation directly improves user comfort and satisfaction.

The success of the implementation of e-Samsat is also influenced by the leader's ability to manage cultural resistance and barriers that may arise. With a humanist approach and effective communication, people who were initially skeptical of digitalization can be directed to accept and use services better (Desmi, 2022).

Transformational leaders strengthen collaboration between relevant agencies, such as the regional revenue office, police, and banks, to ensure that e-Samsat services run smoothly and integrated. This collaboration increases efficiency and transparency in the management of motor vehicle taxes (Pria et al., 2024).

Leadership factors also determine how feedback from the community is responded to and followed up. Responsive and adaptive leadership accelerates service improvement based on community complaints and suggestions, so that user satisfaction increases (Tambunan, 2022).

Increasing community satisfaction through transformational leadership also has an impact on improving the image of local governments. People who are satisfied with digital services tend to have a positive perception of the government, which strengthens public legitimacy and trust (Nuri et al., 2024).

CONCLUSION

Transformational government leadership has a crucial role in increasing public satisfaction with digital public services such as e-Samsat. Visionary and communicative leaders are able to encourage organizational culture change and public acceptance of technological innovation. This is reflected in the improvement of service quality, management effectiveness, and quick response to community needs and input.

Leadership transformation also facilitates human resource development and interagency collaboration, which strengthens system integration and streamlines digital services. The positive impact can be seen in increasing transparency, accountability, and public trust in local governments, which ultimately improves the government's image and the legitimacy of public services.

The application of transformational leadership principles in the management of e-Samsat provides a model that can be replicated in other digital public services, encourages bureaucratic modernization, and accelerates the development of more responsive and quality public services in the digital era.

Recomendation

1. Local governments need to continue to develop transformational leadership capacity through training and coaching in order to proactively deal with the dynamics of technological change and community needs.
2. It is recommended to increase socialization and education to the public regarding the benefits and how to use the e-Samsat service so that public acceptance and satisfaction continue to increase.
3. The government must optimize cross-sector collaboration and implement effective feedback mechanisms to continuously improve service quality and ensure digital public services remain adaptive to technological developments and societal expectations.

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