

POLICY IMPLEMENTATION OF MOTOR VEHICLE TAX ELIMINATION IN BANTEN PROVINCE (2017-2021)

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Abstract

Implementation of policies to increase motor vehicle tax revenue through the abolition of motor vehicle tax fines requires commitment and coordination between institutions that are integrated in an integrated tax service system. The research objective is why the implementation of the policy of eliminating motor vehicle tax fines has not been able to reduce motor vehicle tax arrears in Banten Province. The theory used in this study is from Soren C Winter which contains 3 elements, namely organizational and inter-organizational behavior, lower-level bureaucrat behavior and target group behavior. The research method uses descriptive analytic with data sources from Samsat office personnel, Gaikindo, taxpayers, related officials in Banten Province who were selected on a purposive basis. Data analysis used interactive procedures of data reduction, data presentation, and drawing conclusions. The results of the study show that commitment, coordination and behavior of taxpayers supported by strategic partnerships determine the successful implementation of motorized vehicle tax reduction as an important aspect that supports successful implementation. Supervision and coaching that is still lacking hampers success. There is a bureaucratic process, differences in structure, culture and individual characteristics of Samsat office personnel who require supervision. Lack of discipline in paying taxes and a weak response to the use of digital media as barriers. Society does not yet fully have a culture of paying taxes. The novelty of the concept is based on the importance of an integrated approach in understanding the problem of implementing motorized vehicle tax reduction policies supported by strategic partnerships between institutions to support tax reduction policy efforts Practical advice is to create guidelines for building strategic partnerships to optimize policy objectives. Theoretical/academic advice is the use of an integrated approach to understand the implementation of tax reductions.

Keywords: Inter Organizational Commitment, Inter Organizational Coordination, Discipline, Culture of Paying Taxes, Strategic Partnerships, Elimination of Tax Penalties

INTRODUCTION

In accordance with the implementation of regional autonomy in the Unitary State of the Republic of Indonesia. So every regional government's government affairs are the authority of the autonomous region. Regional autonomy is the right, authority and obligation of an autonomous region to regulate and manage its own government affairs and the interests of the local community in accordance with statutory regulations. Sources of revenue that play an important role in the continuity of the implementation of development and administration of government affairs are revenues from Regional Original Revenue (PAD).

Two types of taxes, namely Motor Vehicle Tax (PKB) and Motorized Vehicle Ownership Tax (PBBKB) which in fact contribute a lot to Regional Original Revenue (PAD) in Banten Province. Taxes are a very large and important source of revenue for the state. Taxes are a source of funding in carrying out state responsibility to overcome social problems, increase

welfare and prosperity as well as social contact between citizens and the government (Dharma & Suardana, 2014).

Taxes are divided into central taxes and local taxes. Regional taxes and regional levies are an important source of regional income to finance the administration of regional government and regional development in order to obtain real, dynamic, harmonious and responsible regional autonomy (Cahyadi & Jati, 2016). It is the desire of each region to have the maximum Original Regional Revenue (PAD). Sources of Regional Original Income (PAD) that contribute a lot to each region are local taxes that must be fulfilled and enforced for everyone, both individuals, groups and entities or institutions based on the law (Nirajenani & Merkusiwati, 2018).

Taxes are an obligation of society as citizens, but tax problems are still ongoing (Sabijono et al., 2014). In the development of motorized vehicles, which are always increasing every year, of course, the One-Stop Administration System (SAMSAT) office can collect taxes from motorized vehicle owners in order to increase motor vehicle taxpayer compliance and increase sources of local revenue.

One of the tasks of the local government is to improve services to the community that are easy, fast and precise. Banten Province seeks to increase revenue as evidenced by the award for the category of innovation creativity to increase regional income from the Minister for Administrative Reform. The Provincial Government of Banten is considered successful in increasing regional independence by continuing to innovate and be creative in efforts to increase regional income by picking up the ball, as well as developing a system to ensure easy tax payments through an integrated system.

On the other hand, this achievement requires strategic support to explore regional tax potential. One of the potential sources of local revenue for the Government of Banten Province is from the Motor Vehicle Tax (PKB). The Provincial Government of Banten, in addition to trying to improve the quality of public services, is also trying to be able to explore various potential tax and retribution revenues. However, from the tax sector, especially Motor Vehicle Tax (PKB), efforts are still needed to explore the potential for achieving tax payments by seeking various innovations and policies to reduce the high arrears of Motor Vehicle Tax (PKB).

Banten Provincial Government innovates by facilitating the payment of taxes for taxpayers, as well as by providing intensive guidance for tax arrears. This is done as an effort to increase awareness and compliance with taxes. The government has made policies that make it easier and easier for taxpayers, among others, to improve motor vehicle tax payment services through an online system, adding One-Stop Single Administration System (SAMSAT) offices and new One-Stop Single Administration System (SAMSAT) outlets.

At present the Provincial Government of Banten has 12 (twelve) Main One-Stop Single Administration Systems (SAMSAT) and 45 (forty-five) One-Stop Single Administration System (SAMSAT) outlets both in the jurisdiction of the Banten Police and Polda Metro Jaya. The Banten Province area which is part of the law of Polda Metro Jaya is Tangerang City, South Tangerang City and ten sub-districts in Tangerang Regency, while the other 6 (six) Regencies/Cities fall into the jurisdiction of Polda Banten, namely Pandeglang Regency, Lebak

Regency, Serang Regency, City of Cilegon, City of Serang and 19 Districts in Tangerang Regency.

The Provincial Government of Banten issued a Regulation of the Governor of Banten to support the strategy to increase the acquisition of Motorized Vehicle Tax (PKB). The policy of Governor Regulation Number 12 of 2020 concerning the Elimination of Administrative Sanctions or Annual Motor Vehicle Tax Fines, Transfer Fees for Transfer of Motorized Vehicles from Outside the Region, Transfers within the Region and Elimination of Progressive Taxes is based on the high potential for uncollected Motor Vehicle Tax (PKB) (arrears).

Based on data from the Regional Revenue Agency (Bapenda) of Banten Province in 2020 the number of potential motorized vehicles in Banten province is 5,114,446 units, with a nominal value of Rp. 3,341,363,435,752, - and there are still 2.24 million vehicles or around 47.44%, both two-wheeled and four-wheeled, which have not paid taxes until December 2020. The potential for motor vehicle tax arrears is 47.44% in the 2016-2020 period, the amount of arrears reaches Rp. 0.99 trillion and the number of vehicles in arrears is 2,426,357 units. An overview of the average potential arrears of motor vehicles from January 2, 2016 to. December 31, 2020 based on the type of vehicle, it was quite high at 47.44%.

The obligation of vehicle owners is to re-register by paying motorized vehicle taxes which are carried out once a year in accordance with Law Number 28 of 2019 concerning Regional Taxes and Regional Retribution. Potential arrears of motorized vehicle arrears in Banten Province fluctuate in the range of 40% to 48% but there are changes that are decreasing from year to year according to the Banten Province work plan for 2017-2022. The target for reducing motor vehicle tax arrears in Banten Province is 14% per year, this arrears data is lower when compared to West Java province where in West Java Province, according to sources from Bapenda West Java Province, motor vehicle tax arrears from 2019 to 2021 reach around 75 %.

The Provincial Government of Banten seeks to encourage the public to fulfill their obligations by establishing a policy in the form of a Governor's Regulation for the abolition of fines, delays in Motor Vehicle Tax (PKB). One of these policies is the Regulation of the Governor of Banten Number 12 of 2020 concerning the Elimination of Administrative Sanctions or Annual Motor Vehicle Tax Fines, Fees for Transfer of Names of Motorized Vehicles for Entry Transfers from Outside the Region, Transfers within the Region and Elimination of Progressive Tariffs. The process of paying motorized vehicle tax by eliminating administrative sanctions is the same as paying other motorized vehicle taxes, such as the public can make payments directly by visiting the One-Stop Administration System (SAMSAT) office, One-Stop Administration System outlets (SAMSAT), Administration System Cars One-Stop Manunggal (SAMSAT) Mobile (SAMLING), Drive Thru and payments can also be made through the One-Stop Manunggal Administration System (SAMSAT) Payment channels via (Indomart, Alfamart), Samsat Banten Hebat (Sambat), Payment via Tokopedia, Bukalapak , and SIGNAL (National Digital E-Samsat.)

This policy aims to achieve the Banten Provincial Government's Regional Original Revenue target through the local tax sector and provide stimulants for the people of Banten Province in

the conditions of the Covid-19 Pandemic. The policy is aimed at building public awareness or compliance with their obligations to pay taxes on their motorized vehicles. In line with the opinion (Sony & Rahayu, 2006) that taxpayer compliance is a climate of taxpayer compliance and awareness of fulfilling tax obligations in situations where:

- a) Taxpayers understand or try to understand all the provisions of the Tax laws and regulations.
- b) Fill out the tax form completely and clearly.
- c) Calculate the amount of tax owed correctly.
- d) Pay taxes owed on time.

The efforts of the Banten Provincial government to provide stimulants to taxpayers to pay Motor Vehicle Tax (PKB) have been carried out every year based on the Governor Regulation on the abolition of motorized vehicle tax fines from 2017 to 2020 (Bapenda, 2020).

Every fiscal year, Banten Province always issues a Governor Regulation regarding the abolition of vehicle tax fines, even in 2020 there were 2 (two) issuances of a Governor Regulation on the Elimination of Vehicle Tax Fines

The establishment of a Governor's regulation regarding the elimination of tax arrears fines is carried out every year, in which not only regarding the abolition of motorized vehicle tax fines, but there is also the abolition of Motorized Vehicle Title Transfer Fee (BBNKB) II, mutations entering from outside the region, mutations within the region and abolition of progressive tariffs. Principal reduction or elimination of administrative sanctions in the form of motor vehicle tax fines, transfer fees for motorized vehicles for first submission, second submission and so on as well as tax discounts, motor vehicle fuel tax, and the implementation time is always different each year, can be implemented in the middle of the year or at the end year.

The governor's regulation regarding the elimination of tax arrears fines, even though there are differences in it, the differences are to strengthen one another. For example, in Governor Regulation No. 12 of 2020 there is abolition of progressive taxes, but in Governor Regulation No. 32 of 2021 there is no abolition of progressive tax but there is a discount on motor vehicle tax, elimination of the 4 year tax arrears principal and so on, so the Governor Regulations issued have different substance but between Governor Regulations one and another reinforces and reinforces one another.

The issuance of a Governor's Regulation on the abolition of vehicle tax fines which is carried out every year has no impact on reducing the number of arrears on Motor Vehicle Tax (PKB) and reducing the amount of arrears on Motor Vehicle Tax (PKB) as well as achieving the Banten Provincial Government's revenue target. This phenomenon can be caused by people's ignorance, unwillingness, or inability to pay. However, when viewed from the Gross Regional Domestic Product (GRDP), people have the ability to pay taxes, as can be seen in table 1

Table 1: Gross Regional Domestic Product (GRDP) of Banten Province

Regency/City GRDP	GRDP Per Capita Based on Current Prices by Regency/City in Banten Province (Thousand Rupiah)			
	2017	2018	2019	2020
Pandeglang regency	20.064,92	21.656,99	23.117,99	23.469,82
Lebanese Regency	19.009,00	20.529,82	22.076,39	22.222,99
Tangerang Regency	33.194,34	35.157,53	36.930,81	34.793,94
Serang District	44.125,49	47.633,49	51.059,11	50.595,31
Tangerang City	69.632,31	73.838,53	771.62,80	63.262,77
Cilegon City	209.058,72	224.689,91	237.856,14	233.020,24
Serang City	39.682,64	42.757,00	45.894,68	45.172,36
South Tangerang City	41.328,32	44.239,48	47.365,52	45.871,86
Total	45.458,75	48.576,91	51.411,16	47.971,55

Source: BPS Banten Province in 2021

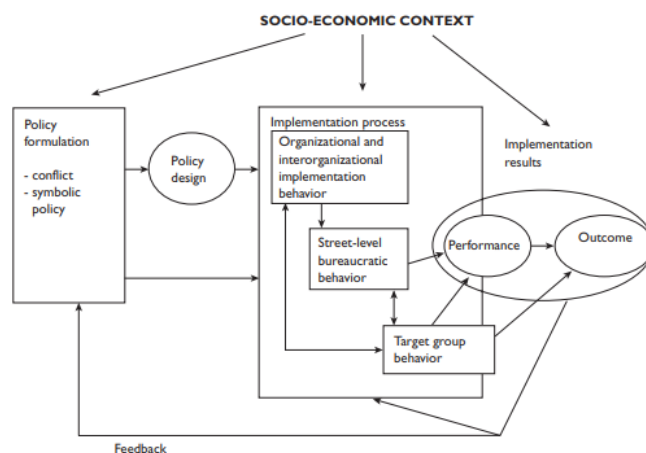
From table 1 it can be seen that the average Gross Regional Domestic Product (GRDP) of people in Banten Province during 2017-2020 was Rp. 48,354,592.50 per year. So that from this figure the people of Banten Province are categorized as having the ability to pay motorized vehicle tax. The high amount of motorized vehicle tax (PKB) arrears is a problem that makes various questions that need further study, namely, is the policy of eliminating vehicle tax fines unattractive to taxpayers or based on table 1. The Provincial Government of Banten makes the policy of eliminating vehicle tax fines to be routinely every year so that people as taxpayers postpone tax payments until the following year and do not encourage taxpayers to comply with the obligation to pay taxes.

From this condition, referring to the Governor's Regulation concerning the abolition of motor vehicle tax fines and some previous studies, the policy of abolishing fines should encourage taxpayer compliance in paying motor vehicle tax.

THEORITICAL REVIEW

Soren C. Winter developed a model of policy implementation based on a holistic view (Integrated Implementation Model) to explain the stages in policy implementation. Based on this model, there are 3 factors in terms of interactions between organizations, actors and society as policy objectives which are described as follows:

Figure 1: An Integrated Implementation Model



Source: (winter, 2003)

The integrated view put forward by Soren C. Winter has provided a thorough understanding and explanation of the components in policy implementation including changes in the behavior of the target group and actors in the field. Organizational and inter-organizational behavior (organizational and Inter-organizational behavior) as important factors that determine the implementation of policies. Inter-organizational commitment and inter-organizational coordination of these institutions as a dimension that supports the implementation and determines the success of the policy (winter, 2003).

In accordance with this model, the second aspect is related to the behavior of bureaucrats at the field level (street level bureaucrats). The behavior of government actors is not only related to discretion that shows the wisdom of actors in the field to solve problems in the field, as well as direct interaction with the community. The ability of actors to implement and carry out policies outside of formal authority (discretion) is an important aspect of policy implementation.

The behavior of the target group (target group behavior) influences the goals or impact of policy implementation. On the other hand the behavior of the target group affects the performance of the actors in implementing the policy. The positive and negative attitudes and behavior of the target group in policy implementation determine the success of the implementation of policies and follow-up programs and the sustainability of the policy. Winter describes the policy implementation model as a continuous and comprehensive process (winter, 2003).

A. Organizational and inter-organizational behavior (organizational and inter - organizational behavior)

Understanding of interactions between organizations determines the success of policy implementation. Interactions between organizations implementing policy implementation are related to the interests of each institution, perspectives/points of view on policies, institutional

decisions, and veto rights. Laurence J. O'Toole explains that each organization has different special routines and languages, different ways of seeing the world. This statement shows that policy implementation is very complex in terms of the relationship between organizations (O'Toole, 2004).

The success of policy implementation is influenced by the existence of a basic understanding, agreement, and the interdependence of resources between the organizations involved. The existence of a reciprocal relationship indicates the existence of dependence and the need for input to reduce the possibility of a veto from the organization that hinders policy implementation. Inter-organizational coordination as an important mechanism in policy implementation. It was further explained that coordination can be improved through a commitment to build and use common interests and facilitate cooperation through exchange (winter, 2003). An explanation of the two dimensions, both inter organizational commitment and inter-organizational coordination, is as follows

1. Inter-organizational commitment

Ineffective policy implementation designs are not always caused by a lack of knowledge on the part of policy makers. The existence of institutions as executors and interactions between these institutions as part of the political process that determines the success of policy implementation. The behavior of the organizations involved determines the success of policy implementation.

Behavior that supports policy implementation can be seen from organizational commitment. Inter-organizational commitment in implementing policies is related to collective social activities carried out by institutions (Mavondo & Rodrigo, 2001). Croppere explained that Inter-organizational commitment reflects institutional sacrifices that enable the attainment of organizational goals more effectively. Inter-organizational commitment as a method for minimizing risks that can damage the relationship between policy implementing institutions. Croppere emphasized that Inter-organizational commitment forms the capacity to cooperate and take collective action. Inter-organizational commitment encourages the growth of obligations based on shared identity and professionalism that cross the boundaries of each organization's capabilities (Cropper, 2009).

Regarding Inter-organizational commitment it can be concluded as a construction that is multidimensional and broadly categorized into organizational attitudes and behavior. Inter-organizational commitment viewed from a behavioral perspective relates to concrete manifestations of continuing organizational relationships and investments involving the allocation and development of resources, including the development of Human Resources (HR), budgets, and facilities and assets to support policy implementation. Inter-organizational commitment also describes actions to support the implementation of policies that show attachment between organizations.

Inter-organizational commitment indicated by promises and actions to support policy implementation. Inter-organizational commitment shows institutional stability and sacrifice in implementing policies. Stability that shows attachment between organizations.

Furthermore Shiu et al (2014) explain the three main constructs of Inter-organizational commitment, namely trust, reliance, dependence. The first construction is trust as the output of a process through the exchange of benefits that develops and repeats into trust. This belief encourages Inter-organizational commitment and follow-up of Inter-organizational commitment in a real way, namely through actions directed at supporting policy implementation.

Besides trust, reliance is an important factor of Inter-organizational commitment. Reliance is basically trust at a certain level that grows between organizations. Based on social exchange theory, reliability is developed and enhanced through repeated good faith social exchanges. The social exchange of wills among institutions on the implementation of policies goes beyond what is stipulated in the formal ties of the organization. Meanwhile dependence according to the theory of resource dependence shows the extent to which an organization needs other organizations to provide benefits. Dependence will increase, along with receiving higher benefits from other institutions. Dependence determines Inter-organizational commitment in policy implementation.

2. Inter-Organizational Coordination

Inter-Organizational coordination in implementation is very important. The complexity of policy implementation increases due to the need to build networks, develop work interactions and build communication between institutions. Inter-Organizational coordination which shows the ability to adapt to each other both in understanding institutional and social problems, as well as the constant changes that occur in policy implementation (Alexander, 1993). According to Molenveld inter-organizational coordination as an institutional working mechanism in implementing policies. Inter-Organizational coordination describes different specific activities aimed at achieving conformity with the common goals of different organizations. The conventional approach, Inter-Organizational coordination is based on the presence of formal authority, division of tasks and responsibilities, and functional relationships based on the effectiveness of policy implementation (Molenveld et al. , 2020).

Inter-organizational coordination is more broadly related to networks to solve problems in a coordinated manner, build informal relationships, determine the level of decentralization of tasks for each institution, and distribute tasks. Inter-Organizational coordination is generally carried out informally. Inter-Organizational coordination depends on the institutional entities involved, conditions and dynamics of environmental changes in policy implementation.

Molenveld further defines Inter-Organizational coordination as 'system synchronization' which is a coherent and integrated unit in policy implementation. Inter-Organizational coordination as an effort to integrate and design system activities that support the achievement of results. This definition allows efforts to overcome the complexity of inter-institutional networks based on the formal principles of inter-organizational collaboration as well as informal relationships that exist in networks (Molenveld et al., 2020).

The first dimension in Inter-Organizational coordination is organizational adjustment in accordance with a clear division of responsibilities, transparency of the roles of each

organization, clarity of organizational tasks, adaptation of available resources to needs, and efficient allocation of inter-organizational resources. The second dimension of Inter-Organizational coordination is the existence of formally formed guidelines for the implementation of activities (procedures and rules), leadership during task implementation, and decision-making at the task unit level. The third dimension of Inter-Organizational coordination is the existence of organizational integrity including mechanisms such as: ability to achieve common goals, flexibility of joint action and speed of adaptation in the process of taking action.

Inter-Organizational coordination as the main determinant of policy implementation. Inter-Organizational coordination determines network effectiveness, and problem solving mechanisms. Sienkiewicz-Małyjurek and Owczarek stated that Inter-Organizational coordination has a level of complexity and situational dependence which still creates its own challenges. Inter-organizational coordination as an advanced process of inter-organizational communication. Inter-Organizational coordination describes a permanent and formal relationship consisting of reciprocity, organizational adaptation, and elements of activities that are interdependent on one another (Sienkiewicz-Małyjurek & Owczarek, 2021).

B. The behavior of bureaucrats at the field level (street level bureaucrats)

Related to policy and from the theoretical perspective of street-level bureaucrats (SLBs), Davidovitz explained that the behavior of actors in the field plays a key role in policy implementation. The behavior of actors shows the government's response to maintaining political, social and economic stability, including in crisis conditions that cause stress, high risk, and pressure on society from various aspects. Actors in the field determine the success of policy implementation. Street-level bureaucrats play an important role to ensure better policy implementation and generate trust between the system and citizens. Street-level bureaucrats as a group of policy implementers with various formal tasks to improve people's welfare and help citizens (Davidovitz & Cohen, 2021).

Previously, winter explained the behavior of bureaucrats at the field level as an important aspect of implementation. Actors at the field level can take discretion and explain public policies to the public. Discretion is necessary due to the high demand for public services and the availability of limited resources. Bureaucrats can take discretion with the allotment of services, make priorities, control services, and modify policy objectives and public perceptions of policy objectives. The theory of street-level bureaucrats recognizes that discretion which involves assessing and responding to individual circumstances is necessary for policies to be implemented (winter, 2003).

Previously, Meyers and explained that the position of actors in the field in implementing policies was very important. Bureaucrats in the field have the opportunity to influence public policy delivery starting from determining program feasibility, allocating benefits, assessing compliance, imposing sanctions, and freeing the community from these sanctions. Actors in the field interact directly with the community, providing intangible services and enforcement activities, assessing difficulties in implementing policies, monitoring and directing staff

activities to be more limited. Actors in the field don't just deliver policies. State actors on the ground actively shape outcome policies by interpreting rules and allocating scarce resources. Actors in the field act as 'agents of social control' for the community in implementing policies (Meyers, Marcia K Vorsanger, 2003).

The actors in the field play the roles of 1) Political control, 2) Organizational control, 3) Worker ideology and professional norms (Meyers and Vorsanger, 2003). Even motivated field bureaucrats may seek to develop or adopt policy innovations, while employing innovative ideas and strategies (Lavee & Cohen, 2019).

C. (target group behavior)

Target groups play an important role not only in policy effects. The behavior of the target group also influences the performance of bureaucrats who provide public services (Meyers, Marcia K Vorsanger, 2003). Target group is the content of the policy. Public policy target groups are citizens or companies.

Explanations regarding the behavior of policy target groups focus on citizen behavior (citizenship focus) or known as behavioral public administration (BPA). CPA as providing an explanation of public administration, response and behavior of citizens in relation to the state's efforts to manage public services. Olsen (2017) adds CPA as an interdisciplinary analysis of public administration from the perspective of micro behaviour and individual attitudes by leveraging the advances in psychology and underlying behavior. Individuals and groups, the three main components: (1) individual and group citizens, employees, and managers in the public sector as the unit of analysis; (2) emphasizing behavior and attitudes and (3) integrating insights from psychology and behavioral science into the study of public administration.

METHOD

This study uses a qualitative method with a descriptive qualitative approach. The reason for using this method and approach is because the problems studied are complex, dynamic and full of meaning so that it is impossible to capture data on social situations using quantitative research methods. Analytics is based on the aim of compiling comprehensive research based on specific daily events experienced by taxpayers, civil tax officials and tax policy makers. This descriptive qualitative analytic study uses a more theoretical approach, namely the theory of the implementation of the policy of implementing the policy of abolishing motorized vehicle tax fines in Banten Province, as stated in the theory in the previous chapter. In this study there was no manipulation of variables, and no commitment to any one theoretical view of the target phenomenon. Descriptive qualitative design allows researchers to get cases that are considered rich in information for the purpose of saturating data both related to the state civil apparatus and the tax payer community. The use of this qualitative method is intended to gain an in-depth understanding of the Policy Implementation of Banten Governor Regulation No. 12 of 2020 concerning the Elimination of Administrative Sanctions or Annual Motor Vehicle Tax Fines, Transfer Fees for Motorized Vehicles for Entry Transfers from Outside the Region, Transfers

within the Region and Elimination of Progressive Taxes. The data collection techniques that researchers use to obtain data are through observations, interviews, and documents (Creswell, 2016).

RESULTS AND DISCUSSION

Implementation of the policy of eliminating motor vehicle tax fines is a top-down policy. Policy normatively is based on three assumptions: chronological order (policy intention precedes action, namely reducing arrears), linear causal logic (policy objectives determine the instrument used) where the instrument determines the outcome in the form of local revenue; and the formation of hierarchical policies is more important than the implementation of the policy itself. This is as stated by Hill and Hupe (2015). Therefore an understanding of the implementation of the policy of abolishing motor vehicle tax fines is not only hierarchical. Understanding of tax implementation is contextual by taking into account various factors

The policy of eliminating motor vehicle tax fines is now understood to be much more complex than before, especially with the conditions of Covid 19. The gap between expectation and performance of a complex policy, there is uncertainty, nonlinear events between socialization and tax compliance, and adaptation to change as important factors in policy implementation. The factors that shape and influence implementation appear to be complex, multifaceted and multilevel.

The results of the study show that factors related to the policy of abolishing motor vehicle tax fines are grouped into 1) factors originating from internal dynamics between organizations in the joint service office of the One-Stop Manunggal Administration System (SAMSAT) in each district/city in Banten province. Each of the existing institutions such as the Police Resort Porles, the Service Technical Implementation Unit (UPTD) and the Jasa Raharja Branch have officers placed in the office with the One-Stop Manunggal Administration System (SAMSAT) with work habits, orientation, moral aspects and discretionary behavior. In the field involving coordination mechanisms between institutions. 2) External factors related to the behavior of taxpayers, both psychological and situational as well. 3) Environmental dynamics (Context) such as economic problems due to the Covid 19 pandemic important factors in relation to the reduction of motor vehicle tax arrears, namely.

1. Inter-organizational commitment dan Inter-organizational coordination between institutions implementing the policy of abolishing motor vehicle tax fines

Implementation of the policy of abolishing and reducing the reduction of tax fines as an institutional mechanism. Its success lies in Inter-organizational commitment and Inter-organizational coordination between institutions as stated by winter (2004). Policy implementation is a dynamic process that requires the support of commitment and coordination between institutions, especially for offices with the One-Stop Single Administration System (SAMSAT).

Inter-organizational issues such as Inter-organizational commitment and Inter-organizational coordination are classic problems. Both are a matter of work processes in the joint office

environment (internal) of the One-Stop Administration System (SAMSAT) to optimize the policy of reducing motorized vehicle tax fines. There are differences in work methods, habits; trust between personnel, sectoral egos, institutional interests that hinder the process of realizing inter-organizational commitment and inter-organizational coordination between institutions in the office with the One-Stop Single Administration System (SAMSAT).

Inter-organizational Commitment and Coordination are not easy to implement especially with the differences in styles, procedures, bureaucracy and sectoral egos in each region. Some offices of the One-Stop Administration System (SAMSAT) in jurisdictions such as cities can overcome these differences, but some in regions have not. This is an important factor hindering the effectiveness of inter-organizational Commitment and Coordination.

Another aspect that needs to be emphasized is the development of relational coordination as an effort to optimize personal connections in coordination which is considered useful. Relational coordination is one example of fundamental process improvements that enable agencies involved in encouraging the successful implementation of the policy of abolishing Motor Vehicle Tax (PKB) fines. The development of formal and structured relational coordination including the design of the sub-structure of each institution in the joint office can minimize negative personal coordination mechanisms and expand the possibility of the coordination function to achieve some of the expected results

By strengthening relational coordination between agencies involved with different functions and performances, task interdependence grows with better management, with fewer sacrifices, deviations, errors and delays, thereby increasing the quality of coordination. Relational coordination is expected to further improve quality by involving the institutions involved as co-producers rather than passive recipients of a policy. At the same time, relational coordination enables organizations to increase efficiency by helping stakeholders to manage interdependencies among their tasks, thereby reducing waste and increasing the volume of output from a given set of inputs.

Relational coordination between officials in different agencies is expected to increase the trust and confidence of taxpayers, increase awareness of taxpayers and on the other hand increase the ability of officers to provide tax services. Relational coordination produces positive results for workers in the field. Field workers are able to access the resources they need to successfully complete their jobs, increasing well-being through the intrinsic benefits of high-quality workplace relationships. Relational coordination supports learning and innovation. Many innovations can be produced when stakeholders realize and understand the interdependence between these parts in a joint office so that it is easier to see opportunities. Relational coordination facilitates the identification of learning and innovation.

As coordination and commitment increase, optimizing the functions of personnel in implementing policies will gradually encourage increased inter-institutional trust, including public trust in the workings of personnel in providing services and optimizing the objectives of the governor's regulation policy for reducing motor vehicle tax arrears. The performance of

the personnel is more focused on encouraging taxpayer awareness and compliance as a long-term orientation.

Other factors causing coordination barriers and weak inter-organizational commitment are structural and motivational barriers. Structural problems become factors that hinder Inter-organizational commitment and Inter-organizational coordination. Therefore the efforts made to increase Inter-organizational commitment and Inter-organizational Coordination are to build cooperation, trust, and collaboration among officers in the field.

Critical factors affecting coordination between institutions are based on the first proposition, namely structural barriers to coordination, differences between organizations in the One-Stop Single Administration System (SAMSAT) office, "sectoral ego and competition", determination of roles that are not supported by adequate human resources and fragmented information systems. The second proposition, regarding support for coordination that allows sharing of supervision institutionally by the supervisor of the One-Stop Single Administration System (SAMSAT).

The growing appreciation of each institution is based on the recognition that every organization faces complex challenges to fulfill their respective roles both individually and as an organization. Coordination mechanisms (formal institutional agreements) are needed to facilitate concrete coordination practices. As well as leading to a new proposition regarding inter-agency coordination arrangements. Improving coordination between institutions depends on interaction to build formal and non-formal (motivational) coordination

In line with policy objectives and efforts to solve policy problems, inter-organizational and coordination between institutions does not only function as institutional sacrifice, organizational attitudes and behavior, as well as institutional work mechanisms in implementing policies. Both are an important part of the process to create a strategic partnership. Both are tools for organizing any activity that is easy to understand so that it can be implemented and accepted by actors and policy objectives in the long term.

Therefore, to strengthen inter-organizational commitment, trust, reliance, dependence between institutions is needed based on arguments originating from normative values as government institutions that have a need to realize people's welfare through tax collection. The existence of high trust, reliance, and dependence as the main capital to build strategic partnerships between institutions involved in optimizing motor vehicle tax reduction policies.

Coordination between institutions affects the policy implementation process. Programs and activities to implement tax penalty reduction and elimination policies are increasingly complex, specialized and interdependent, and even unstructured issues that indicate discontinuity require coordination across roles, disciplines, organizations and sectors to achieve the desired results. Referring to the concept of coordination by Alexander, 1993 and Molenveld regarding coordination, coordination between institutions becomes a structure that supports the effectiveness of policy implementation. Coordination between institutions is the basis for developing further strategic partnerships with a long-term orientation. Relational coordination between institutions not only describes a relationship sharing goals, sharing knowledge, and

mutual respect helps to support frequent, timely, accurate communication, problem solving. Coordination between institutions allows between institutions to have a common strategic orientation, effective cooperation across institutional boundaries.

On the other hand, changes are needed in the level of professionalism of policy makers in the field, the same work load and demands as well as the spread of pressure from the authorities of each institution. The policy actors have a common orientation, and the actors try to implement the policies that have been set. In line with policy (Lavee & Cohen, 2019), bureaucrats are required to be innovative in implementing policies. The goal is that people want to pay taxes on time and change the behavior of paying taxes for the better. Bureaucrats are required to be pro-social (Cohen & Hertz, 2020). The professionalism of bureaucrats in carrying out the function of implementing policies determines the success of policies. As stated by Smith (1973) that policy formulation is too broad and comprehensive, while government bureaucracy often does not have the capacity to implement it.

In addition to strengthening coordination, commitment and capacity of personnel, the joint office of the One-Stop Single Administration System (SAMSAT) also initiated strategic partnerships with other institutions. Strategic partnership as an important aspect that drives the successful implementation of the policy of reducing motor vehicle tax fines. Strategic partnerships produce various strategies/approaches, both power approaches and educative approaches to motor vehicle taxpayers. The power approach shown by the tax management apparatus, such as summoning taxpayers by the prosecutor's office, is a "forced" effort so that taxpayers, especially companies, want to carry out their obligations. The approach is structured based on priority scale, namely corporate taxpayers who are considered large.

Strategic partnerships that are built based on 1) a strong inter-institutional coordination mechanism illustrates the existence of a 'strategic system synchronization' which is a coherent and integrated unit in realizing and optimizing the objectives of policy implementation in the long term. In coordination there is a clear division of responsibilities even though it is ad hoc in nature, transparency of roles according to applicable regulations, clarity of organizational tasks, and support through efficient allocation of inter-organizational resources. Both are the foundation for strategic partnerships.

Strategic partnerships lead to efforts to create shared value. Therefore, strategic partnerships began to be developed based on ethical orientation (national interests) as the basis for institutional commitment. Ethical goals motivate stakeholders to move beyond optimizing sub goals to act with greater concern for overall policy implementation.

The strategic partnership mechanism still promotes relational coordination which includes a special dimension in which stakeholders coordinate work on an ongoing basis including knowledge sharing which enables systems thinking by informing stakeholders about how their tasks and the tasks of others contribute to the overall. Each institution in a strategic partnership develops a network of interdependence strengthened by a communication process for problem solving which enables more effective work coordination.

Issues of coordination, collaboration and partnership are now a major concern in efforts to realize the success of the policy of abolishing motor vehicle tax fines. Implementation issues related to collaborative policy design and adaptive policy implementation will help public policy makers to improve policy execution.

Strategic partnerships are based on empirical dynamics and discontinuities in policy implementation. The goal of strengthening strategic partnerships is to broaden ideas about policy implementation to strengthen the development of the social capital necessary for tax and sustainable development. Building a strategic partnership requires an understanding of the phases in the process towards a strategic partnership such as the initiation phase. During the initiation phase, the structures and communication channels of the alliance are informal, crystallizing issues and developing strategic alliance goals. a number of specific internal conditions facilitate initiation, including leadership, complementary needs and assets, compatible goals, and trust.

The second phase is the operational phase. In the operations phase, formal meetings take place and the internal structures under which alliances function develop between two or more organizations. Each partner organization improves overall alliance organization performance and fulfills specific goals. Strategic alliances require effective internal structures and processes to ensure smooth governance, open communication and accountability, as well as strong leadership to ensure that these structures and processes are implemented. Clear governance structures and explicit decision-making processes provide an opportunity for stakeholders to come together, make decisions and work. Open communication, information sharing as necessary to collaborate including their goals and objectives, technical data, or challenges.

The next phase is the evaluation phase. However, the evaluation itself can be carried out in each phase (evaluation ex ante) in order to minimize problems and direct the institution to remain in a working mechanism that leads to goals. During the evaluation phase, various positive and negative impacts of the strategic alliance were realized. Formative evaluations provide information about alliance implementation that can be used to improve allies.

A summative evaluation, in which an overall assessment is made of the impact and outcomes of the alliance can be used to determine whether the alliance should be continued, restructured, or terminated. Ex-ante evaluation is carried out at each stage prospectively. Ex ante evaluation provides strategic information about the main choices in policy implementation, namely when there is a possibility to influence the course of the policy, especially with the experience of Covid 19 and the very fast digitalization process. The ex-ante approach seeks to find the best approach or conceptual approach from a variety of alternative strategic partnerships to realize policy implementation.

On the other hand, an assessment of the effectiveness of policy implementation may not be sufficient to ensure the implementation process is solely in government agencies. Implementation of the policy is very complex and long term. There are various implementation support mechanisms and what approaches are appropriate. One another is closely related to the understanding of the position of the implementing agency for the abolition of motor vehicle

tax fines. Perceptions and experiences of actors in the field whose behavior will shape an effective implementation process. These demands require new capacity including capacity in identifying digital-based problems in society. Organizing in implementing policies as well as building the capacity required for system change is urgently needed. The skill and quality of the agent is important. Agents in the field are required to be highly intuitive; critical analysis; initiator of constructive social action; well-integrated personality including leadership level. The actors are also required to have the skills needed, namely "creative and innovative" in the midst of limited resources and support.

Hierarchical control, such as from the supervision of the supervisors of the One-Stop Single Administration System (SAMSAT) is not optimal. The supervisor of the One-Stop Manunggal Administration System (SAMSAT) has not fully carried out the coaching function on an ongoing basis in accordance with the main problems in the field. Coaching is more normative.

The coaching function to achieve (1) the policy objectives of reducing and abolishing Motor Vehicle Tax (PKB) fines has not been supported by a high level of persistence, (2) the causality of each program of each office of the One-Stop Manunggal Administration System (SAMSAT) such as socialization has not been tested based on valid causation, (3) the policy implementation process is not fully adequate, especially dealing with ambiguous situations, restrictions during the Covid 19 pandemic. In addition, the supervisors of the One-Stop Single Administration System (SAMSAT) do not fully have the commitment as expected, especially with various limitations outreach to the institutions it fosters.

2. Trust in government institutions

Inter-organizational commitment, Inter-organizational coordination, capacity building/professionalism and supervision of activities in the office with the One-Stop Single Administration System (SAMSAT) have broad implications for the level of tax collection services as well as the success of implementing the policy of eliminating motor vehicle tax fines. These implications include the growth of public trust in the service system in the office with the One-Stop Single Administration System (SAMSAT).

An important factor related to compliance with paying motor vehicle tax is the level of public trust in government institutions. Compliance with paying taxes is multidimensional. The factors that shape tax compliance can not only be explained based on the economic framework, psychological aspects and behavioral approaches that combine social and fiscal psychological approaches.

Paying taxes is part of implementing regulations that are coercive and binding. However, on the other hand, this regulation is expected to be an "entrance gate" to build public awareness of motorized vehicle taxes.

This means that building public awareness to pay taxes is not only done with a power approach such as raiding vehicles that have not paid taxes even though this action is effective in increasing tax payments. Trust in government institutions as a major factor for achieving tax compliance and trust in government is related to perceptions of corruption in the form of

bribery and abuse of power for personal gain. The assessment of trust in moral institutions illustrates that the consideration to comply with taxes does not only have economic dimensions (economic ability), sociological (culture), psychological (fear of the approach of power) but has a moral dimension in relation to taxation. Individual willingness to act in accordance with the 'spirit' and the rule of law and tax administration without implementing law enforcement activities is more on the moral dimension.

An approach that has a long-term orientation is to encourage people to trust government institutions and are willing to pay taxes based on trust in government institutions. The power approach may contribute to public compliance in paying taxes, but on the other hand, steps such as raids and other approaches require coordination and costs and are feared to encourage stronger resistance to tax compliance. The power of authority approach to shape tax compliance has a short-term dimension in contrast to the approach of trust in government institutions to build tax awareness. The keyword for tax compliance is increasing tax morale through trust in government institutions.

This morale grows because there is trust in government institutions regarding taxation, both a sense of fairness, allocation and equity. Trust in the government illustrates the existence of tax morale, perceptions of fairness, and trust in authority. Moral-based interaction between government and taxpayers builds trust which leads to voluntary compliance whereas power leads to forced compliance. Moral values in public institutions encourage the willingness of taxpayers.

Compliance pays based on moral notions that are more long-term oriented than punishment and power. Trust in the tax management government is built on the basis of conformity of values shown both through the system, institutions and individually to taxpayers. Tax morale as an intrinsic motivation to pay taxes. Taxpayers pay taxes based on the knowledge that paying taxes promotes prosperity and development. Taxpayers obtain happiness through dispositions by providing benefits to others, namely paying taxes.

Tax morale as an intrinsic motivation to pay taxes voluntarily formed by formal institutions that include factors related to government and state structural conditions; informal institutions that include social influence; and socio-demographic characteristics and personal values. Even the growth of tax morale is the output of a democratic system that empowers people.

Tax morale grows because of trust in the government. Trust in government institutions as one of the important factors to build tax morale. Trust in government institutions is very important, including trust in government actors to foster the morale commitment of taxpayers. Building a moral contract that encourages taxpayers to fulfill their moral obligations is more long-term than the power approach. Trust fosters a moral bond that is oriented towards the common good. Trust in government institutions positively affects tax morale. The interactive effect of increasing trust in different government organizations reveals substantial heterogeneity in tax morale

Trust, tax morale and tax compliance have a relationship. Trust in government institutions shapes moral conscience and encourages tax compliance. Trust in the government is an

intrinsic motivation that encourages the growth of tax morale and taxpayer compliance. Increased compliance is influenced by trust in the government which shows moral values. These moral values become the orientation of the taxpayers. Taxpayers evaluate the government (behavior of actors in the field, government institutions) or perform value judgments based on subjective moral value preferences.

Taxpayers who voluntarily pay taxes continue to pay despite low tax enforcement. Moral awareness becomes the intrinsic motivation of taxpayers, which is rooted in the perception that paying taxes is a moral obligation to achieve shared prosperity.

Tax morale grows along with increased trust in government institutions which ultimately impacts tax compliance behavior. Congruence between individual values, government behavior, and a deep sense of individual responsibility for the rule of law and institutional compliance. Increase the level of tax morale which ultimately increases tax compliance. On the other hand, taxpayers have personal characteristics that are important in shaping individual tax morale and shaping tax compliance behavior.

3. Weak tax paying discipline culture

A low culture of paying taxes is a problem. In terms of service improvement components with digitalization, it requires changes in the cultural aspects of both the actors and the community itself. Therefore, efforts to encourage the formation of new patterns and behaviors continue to be pursued, including 1) socialization and communication regarding tax reduction policies, 2) digital technology support to reach tax-paying communities, 3) pedagogy in order to educate people to comply with taxes based on awareness morals, and 4) an online-based tax service system encourages changes in people's culture in paying taxes. The interaction between taxpayers and government institutions through technology has the potential to generate new behaviors, codes of ethics, values, and common sense in responding to changes and ensuring that taxpayers fulfill their obligations.

Viewed from the perspective of the tax itself both contain problems. The notion of taxation is the notion of authority and power over taxpayers. This is what causes resistance to voluntary taxes. Several programs to increase taxes are considered unstable and short-term. Therefore, in implementing policies, it is necessary to understand the various approaches used to increase tax awareness based on knowledge, understanding, and moral awareness of taxes.

Motor vehicle tax should be a unidimensional concept, easily described by implementers in the field and by taxpayers. Motor vehicle tax is a concept that does not invite the various opinions, perceptions and thoughts of the majority of the tax-paying public. Therefore 1) supervision, 3) strategic partnership, 4) inter-organizational commitment and organizational coordination, 5) street level behavior, 5) target group behavior focus on efforts to build tax awareness/taxes based on moral awareness.

Supervision directs tax management officials to use a long-term oriented approach in order to improve the tax reduction policy function. Strategic partnerships are built based on the aim of increasing public trust in government institutions, increasing tax morale and voluntary tax

compliance. Inter-organizational commitment and organizational coordination as an effort to direct and demonstrate the behavior of state apparatus by providing examples of moral behavior, anti-bribery and demonstrating integrity as well as service and respect for taxpayers. Behavior at the field level shows respect for the status of the taxpayer.

Target group behavior focuses on understanding the moral aspect. Basically taxpayers have the desire and knowledge about taxes and the majority are willing to pay taxes. Several important factors regarding taxes are poorly understood. Ignorance of tax purposes and tax collection purposes has resulted in various and negative opinions. Second, there is suspicion of tax collection and fraud by tax collectors.

Third, taxes are considered burdensome. The four communities do not yet understand that the survival of the nation, society and state requires tax support. The five tax collectors associated taxes with trust in other government institutions, for example security, poor public services, the behavior of tax collection officials including corruption and tax exploitation.

Another factor that hindered the success of implementing the policy was that there had been significant changes in social and economic aspects during the Covid 19 pandemic. These changes were faced by taxpayers. Economic contraction caused a decline in economic growth, restrictions on activities disrupted economic activity in both the production and consumption sectors.

CONCLUSION

In accordance with the focus of research questions and research results, it is concluded that the factors that caused tax arrears to be reduced were the success in reducing motor vehicle tax arrears in Banten Province, namely at the organizational level, namely commitment and coordination between institutions involved, both the police, jasa raharja and Income Office Region.

The support of law enforcement institutions such as the prosecutor's office also determines the level of readiness of taxpayers to carry out their obligations. Commitment and coordination between institutions have not been fully supported by supervision from the supervisor of the One-Stop Single Administration System (SAMSAT) which can immediately be implemented as an institutional orientation. Supervision is hampered by bureaucratic processes, differences in structure, culture and individual characteristics require supervision related to the reduction of tax arrears.

Another obstacle, namely the condition of the target group that is the target of implementing the tax reduction policy, is the lack of discipline in paying taxes. Even though various conveniences have been implemented, such as online, people are still hampered by problems using technology. Communities have different ICT literacy. The culture of paying taxes in society is still lacking.

Paying motor vehicle tax on time has not become a habit for the community. Awareness of responsibilities as citizens who have the obligation to pay taxes is still lacking. On the other

hand, there is the problem of trust in government institutions related to the public's willingness to pay taxes on time. The level of ability to pay taxes is currently still not recovered due to the contracted economic conditions during the Covid 19 pandemic. Non-compliance with paying taxes is influenced by internal factors of individual taxpayers and external influences such as economic conditions of bureaucratic mechanisms in the tax governance system.

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