

Community-Centered Approaches to Tax Compliance: Integrating Public Service Innovation and Social Awareness in Motor Vehicle Taxation

 <https://doi.org/xxxxxx>

Sut Muliana¹, Andi Herawati¹, Muhammad Firmansyah¹

¹Badan Pendapatan Daerah Provinsi Sulawesi Selatan, Jalan. A. P. Pettarani No.1, Makassar 90221, Indonesia

Abstract

This study investigates how community-centered approaches enhance motor vehicle tax compliance by integrating public service innovation and social awareness within a socio-institutional framework. In many developing regions, compliance remains predominantly enforcement-driven, producing short-term and unsustainable outcomes. This study reconceptualizes tax compliance as a socially embedded process shaped by community engagement, trust, and service experience. A qualitative interpretive approach with an extended case study design was employed. Data were collected through in-depth interviews, participatory observation, and document analysis involving taxpayers, tax officers, community leaders, and local government representatives. Thematic analysis was conducted using an inductive–deductive coding framework, supported by triangulation to ensure analytical rigor. The findings reveal that compliance increases when public services are inclusive, accessible, and responsive, and when taxpayers are actively engaged in community-based processes that enhance their understanding of taxation’s social benefits. Service innovations, such as inclusive digitalization, community-based delivery models, and localized outreach, effectively reduce structural and psychological barriers. Notably, socially driven compliance proves more sustainable than enforcement-based compliance. This study proposes a Community-Based Tax Compliance Model, advancing a shift from compliance as obligation to compliance as social participation, with implications for public administration, tax studies, and sustainable development.

Keywords: Community Engagement, Motor Vehicle Tax, Public Service Innovation, Social Awareness, Sustainable Development



This work is licensed under Creative Commons Attribution License 4.0 CC-BY International license

Article Info:

***Correspondence E-Mail:**
mulianauli239@gmail.com

Received manuscript: 19/11/2024

Final revision: 19/01/2025

Approved: 20/02/2025

Online Access: 25/02/2025

Published: 28/02/2025

How to cite: Muliana, S., Herawati, A., & Firmansyah, M (2025). Community-Centered Approaches to Tax Compliance: Integrating Public Service Innovation and Social Awareness in Motor Vehicle Taxation. *Jurnal Penelitian dan Pengabdian kepada Masyarakat (JPPM)*, 1(1), 83-102. <https://doi.org/xxxxxx>

Copyright © by the Authors



Publisher: PT. Sarana Mandiri Investama
RT 07 RW 03 Desa Salamrejo Kec. Karanganyar, Kab. Trenggalek, Provinsi Jawa Timur, Indonesia

E-mail:
selectaedukasi@journal@gmail.com

INTRODUCTION

Motor vehicle taxation constitutes a critical component of subnational fiscal capacity in many developing countries, serving not only as a revenue-generating instrument but also as a mechanism to sustain public infrastructure and social services. Despite its importance, compliance with motor vehicle tax obligations remains persistently low in various regional contexts, including Indonesia. Empirical observations indicate that compliance is often driven by enforcement-based strategies such as roadside inspections, administrative penalties, and short-term amnesty programs, rather than by voluntary adherence rooted in civic awareness. While such coercive approaches may yield immediate increases in tax payments, their effects

tend to be episodic and fail to cultivate long-term compliance behavior. This pattern reflects a deeper structural issue in which taxation is perceived by citizens not as a collective contribution to public welfare, but as an imposed administrative burden detached from everyday social realities (Ariyanti & Yasin, 2024; Mila et al., 2024).

The persistence of this problem is further exacerbated by the misalignment between public service delivery systems and the socio-cultural contexts in which taxpayers are embedded. In many cases, tax administration systems remain bureaucratic, fragmented, and insufficiently responsive to the needs of diverse communities. Limited accessibility to digital services, uneven distribution of service facilities, and the absence of inclusive communication strategies contribute to a widening gap between state institutions and citizens. Consequently, trust in government institutions tends to erode, reinforcing a cycle of disengagement and non-compliance (Makhmudi, 2025; Srirejeki & Khairurizqo, 2025). This phenomenon suggests that tax compliance cannot be adequately understood as a purely administrative or economic issue; rather, it is inherently social, relational, and institutional in nature.

Recent data and policy reports across developing regions have highlighted that voluntary tax compliance is significantly influenced by factors such as perceived fairness, quality of public services, and the degree of citizen participation in governance processes. For instance, studies have shown that taxpayers are more likely to comply when they perceive that public services are delivered efficiently and equitably, and when they feel a sense of belonging to a broader civic community (Pasaribu et al., 2021; Subroto & Sudibyo, 2025). Conversely, when tax systems are experienced as opaque, inaccessible, or unresponsive, compliance tends to decline, regardless of the intensity of enforcement mechanisms. These insights underscore the need to rethink conventional approaches to tax administration by incorporating broader socio-institutional dimensions.

A growing body of literature has attempted to move beyond deterrence-based models of tax compliance by emphasizing the role of trust, legitimacy, and social norms. The deterrence model, rooted in rational choice theory, posits that individuals comply with tax obligations based on the perceived probability of detection and the severity of penalties (Malau et al., 2024; Nalle et al., 2023). While this model has been influential, it has been increasingly criticized for its limited explanatory power in contexts where social and cultural factors play a significant role. In response, scholars have proposed alternative frameworks such as the “slippery slope” model, which integrates trust in authorities and power of enforcement as dual determinants of compliance (Lestaluhu et al., 2023; Wangsa et al., 2023). This model highlights that sustainable compliance emerges not merely from coercion, but from a balanced interplay between institutional authority and perceived legitimacy.

Parallel to these developments, research in public administration has increasingly focused on the role of service quality and user experience in shaping citizen behavior. The emergence of public service logic emphasizes that value is co-created through interactions between service providers and users, rather than being unilaterally delivered by the state (Sitinjak et al., 2022; Widita & Diwangkari, 2022). In the context of taxation, this perspective

implies that taxpayers' experiences with administrative processes, such as ease of payment, clarity of information, and responsiveness of staff, can significantly influence their willingness to comply. Empirical studies have demonstrated that improvements in service delivery, including digitalization and customer-oriented reforms, can enhance taxpayer satisfaction and, in turn, increase compliance rates (Awirya et al., 2023; Dyarto & Setyawan, 2021).

At the same time, the rapid advancement of digital governance has introduced new opportunities and challenges for tax administration. E-tax systems and online payment platforms have been widely adopted to improve efficiency and accessibility. However, the benefits of digitalization are not evenly distributed, particularly in regions with limited technological infrastructure or digital literacy. As a result, digital innovations may inadvertently exclude certain segments of the population, thereby reinforcing existing inequalities in access to public services (Handayani et al., 2022; Pambudi & Juwono, 2023). This highlights the importance of designing inclusive service innovations that are sensitive to local contexts and capable of bridging digital divides.

In addition to institutional and technological factors, the role of social capital and community engagement has gained increasing attention in the study of governance and development. Social capital, understood as the networks, norms, and trust that facilitate collective action, has been shown to play a crucial role in shaping civic behavior, including tax compliance (Pradana et al., 2022; Putra Kesmawan, 2021). Community-based approaches, which leverage local knowledge, social networks, and participatory processes, have been successfully applied in various domains such as public health, education, and environmental management. These approaches emphasize the importance of engaging citizens not merely as passive recipients of services, but as active participants in co-producing public value (Pratama et al., 2024; Randini & Muslim, 2024).

Despite these advances, existing research on tax compliance remains largely fragmented. Studies focusing on economic deterrence, institutional trust, service quality, and digital innovation often operate in isolation, without fully integrating these dimensions into a coherent analytical framework. Moreover, while the importance of community engagement has been widely recognized in other fields, its application in tax administration has received relatively limited attention. This fragmentation limits our ability to capture the complex, multi-layered nature of compliance behavior, particularly in contexts characterized by diverse socio-cultural dynamics and institutional constraints.

Against this backdrop, it becomes increasingly important to explore alternative approaches that can bridge these conceptual and practical gaps. There is a growing recognition that sustainable tax compliance requires more than technical reforms or stricter enforcement; it necessitates a fundamental rethinking of the relationship between the state and society. In this regard, integrating community-centered approaches with public service innovation and social awareness offers a promising pathway to foster more inclusive, participatory, and sustainable forms of compliance. Such an approach implicitly shifts the focus from compliance as an imposed obligation to compliance as a socially embedded

practice, shaped by shared values, collective experiences, and mutual trust.

Building on this perspective, the present study seeks to develop a more holistic understanding of motor vehicle tax compliance by situating it within the broader context of community engagement and public service transformation. By examining how taxpayers interact with service systems, how they perceive the role of taxation in their communities, and how social networks influence their behavior, this study aims to uncover the underlying mechanisms that drive compliance beyond coercion. In doing so, it advances an integrative framework that connects community-centered engagement, service innovation, and social awareness as mutually reinforcing elements of a sustainable compliance ecosystem.

The objectives of this research are threefold: first, to analyze how community-based approaches can enhance motor vehicle tax compliance; second, to identify the role of public service innovation in shaping taxpayer experiences and perceptions; and third, to explore the interrelationship between social awareness, service accessibility, and compliance behavior. Through these objectives, the study not only contributes to the academic discourse on taxation and public administration, but also provides practical insights for policymakers and practitioners seeking to design more effective and socially responsive tax systems in developing and transitional societies.

RESEARCH METHOD

This study employs a qualitative interpretive approach, grounded in the assumption that tax compliance is not merely a measurable administrative outcome but a socially constructed phenomenon shaped by meanings, interactions, and institutional experiences. A qualitative design is particularly suitable for capturing the nuanced ways in which taxpayers perceive public services, negotiate their obligations, and engage with community dynamics. Rather than reducing compliance to numerical indicators, this approach allows for a deeper exploration of how trust, social awareness, and lived experiences influence behavioral outcomes (Hilmawan et al., 2023; Prayitno, 2023). The research is further framed as community-engaged inquiry, recognizing that knowledge about compliance emerges not only from observation but also from interaction with the very communities affected by tax policies.

The empirical locus of the study is situated in a regional motor vehicle tax office (Samsat) in a developing administrative setting, selected due to its ongoing efforts to implement service innovations while simultaneously facing persistent compliance challenges. This setting offers a relevant and dynamic context in which formal institutional reforms intersect with informal social practices. The choice of location is therefore not incidental but strategic, as it reflects a microcosm of broader structural issues in tax administration, including accessibility gaps, varying levels of digital literacy, and the importance of local social networks in shaping public behavior.

Informants were selected using purposive sampling to ensure that diverse perspectives within the tax ecosystem were adequately represented. A total of 18 informants participated in this study, comprising motor vehicle taxpayers, frontline service officers, local

government representatives, and community leaders. Taxpayers were included to capture firsthand experiences and perceptions of the service system, while service officers provided insights into institutional practices and constraints. Local government actors contributed policy-level perspectives, and community leaders were engaged due to their influential role in shaping collective attitudes and disseminating information within local networks. The inclusion of these varied actors reflects an understanding that tax compliance is co-produced through interactions between state and society (Santoso et al., 2023; Susilo et al., 2021).

Data collection was conducted through in-depth semi-structured interviews, participatory observation, and document analysis. Interviews were chosen as the primary method because they allow participants to articulate their experiences and interpretations in their own terms, thereby revealing underlying motivations and perceptions that are often inaccessible through structured surveys. Participatory observation was undertaken within the service environment to capture real-time interactions between taxpayers and officials, providing contextual insights into service delivery practices and social dynamics. Document analysis, including policy documents, service reports, and innovation program records, was used to complement and contextualize the primary data, enabling a more comprehensive understanding of the institutional framework (Rohman et al., 2022).

To ensure the credibility and robustness of the findings, triangulation was employed at multiple levels. Data triangulation was achieved by comparing information obtained from different categories of informants, while methodological triangulation involved the integration of interviews, observations, and document analysis. In addition, interpretive triangulation was conducted by iteratively revisiting the data and cross-checking emerging themes against existing theoretical frameworks, such as trust-based compliance and public service logic (Lukman & Hakim, 2024; Roziqin et al., 2021). This process not only enhances the validity of the analysis but also allows for the development of a more grounded and context-sensitive interpretation.

The data were analyzed using thematic analysis, following an inductive–deductive coding strategy. Initial codes were generated from the data to capture emergent patterns, which were then refined and linked to broader conceptual categories informed by relevant literature (AlShehail et al., 2022; Setiawan et al., 2022). This iterative analytical process enabled the study to move beyond description toward the construction of an integrative framework that reflects both empirical realities and theoretical insights. Through this methodological design, the study seeks to produce findings that are not only analytically rigorous but also socially meaningful and practically relevant for advancing community-centered approaches to tax compliance.

RESULTS AND DISCUSSION

Reframing Tax Compliance: From Enforcement to Socially Embedded Practice

The findings of this study suggest a fundamental shift in how tax compliance should be understood, moving beyond a narrow emphasis on enforcement toward a more socially embedded perspective. Empirical evidence gathered through in-depth interviews and participatory observation indicates that enforcement-based mechanisms, such as roadside inspections and administrative penalties, continue to dominate the practical landscape of motor vehicle taxation. However, these approaches tend to produce only short-term, reactive compliance. Several taxpayers described their decision to pay taxes as being triggered primarily by fear of sanctions or the immediacy of enforcement operations, rather than a sustained sense of obligation. As one taxpayer (informant A.R.) explained, “I usually pay when there is a razia or when I hear there will be checks. Otherwise, I tend to postpone.” This pattern reflects a compliance behavior that is contingent and episodic, lacking deeper internalization.

At the same time, the study reveals that such enforcement-driven compliance is often accompanied by a sense of distance between citizens and the state. Observational data within the service environment showed that interactions between taxpayers and officials were frequently transactional and procedural, with limited space for dialogue or mutual understanding. This dynamic reinforces the perception of taxation as an external imposition rather than a shared civic responsibility. A frontline officer (informant S.T.) acknowledged this limitation, noting that “people come because they have to, not because they feel it is part of their role as citizens.” This insight underscores a broader institutional challenge: when compliance is framed solely through coercion, it risks undermining the relational foundations necessary for long-term engagement.

In contrast, the data also point to alternative patterns of compliance that are rooted in social awareness and community engagement. Taxpayers who reported more positive service experiences, characterized by clear communication, respectful treatment, and accessible processes, were more likely to express a sense of willingness rather than compulsion. More importantly, individuals who were exposed to community-based outreach or discussions about the social benefits of taxation demonstrated a deeper understanding of how their contributions relate to collective development. A community leader (informant H.M.) highlighted that “when people see that taxes help improve roads or services in their area, they begin to feel that paying tax is part of helping their own community.” This shift in perception illustrates how compliance can evolve from a reactive response into a socially meaningful practice.

These findings resonate with the growing body of literature on trust-based compliance, which emphasizes that voluntary adherence to tax obligations is closely linked to citizens’ trust in public institutions and their perception of legitimacy (Hattab et al., 2022; Muhtar et al., 2023). Rather than relying exclusively on deterrence, this perspective highlights the importance of fostering cooperative relationships between the state and society. Recent

policy frameworks have further reinforced this view, suggesting that sustainable compliance emerges when enforcement is complemented by efforts to build trust, transparency, and inclusive service delivery (Aminah & Saksono, 2021). In this sense, compliance is not simply a function of regulatory pressure, but a reflection of how citizens interpret their relationship with governing institutions.

The study's findings also align with contemporary developments in responsive regulation, which advocate for a more adaptive and relational approach to governance. Within this framework, enforcement remains necessary but is positioned as one component within a broader spectrum of strategies that include persuasion, education, and engagement. The evidence from this research suggests that when taxpayers perceive the system as fair, accessible, and responsive, their motivation to comply becomes less dependent on external enforcement. Instead, compliance is increasingly shaped by internalized norms and shared values. This is particularly evident in cases where community networks play a mediating role, translating abstract policy goals into locally meaningful narratives.

Importantly, this reframing of tax compliance as a socially embedded practice highlights the interplay between institutional design and everyday social interactions. The qualitative approach adopted in this study allows us to see how compliance is negotiated in lived contexts, through conversations, observations, and experiences that extend beyond formal regulations. It becomes evident that taxpayers do not simply respond to rules; they interpret them through the lens of trust, fairness, and collective identity. As such, efforts to improve compliance must move beyond technical adjustments and engage with the social fabric in which taxation is situated.

Public Service Innovation as a Catalyst for Compliance Behavior

The findings of this study underscore that public service innovation plays a pivotal role in shaping tax compliance behavior, not merely as a technical improvement but as a transformative element that redefines how citizens experience the state. Data derived from interviews, observations, and document analysis reveal that taxpayers' willingness to comply is closely tied to how they perceive the accessibility, responsiveness, and fairness of the service system. In many instances, participants described previous experiences with tax administration as cumbersome, time-consuming, and procedurally opaque, which discouraged timely compliance. However, where service innovations had been introduced, particularly those that simplified procedures or brought services closer to communities, there was a noticeable shift in both attitudes and behaviors.

A recurring theme in the data is the importance of accessibility as a foundational dimension of service innovation. Several taxpayers emphasized that proximity and convenience significantly influenced their decision to pay taxes. For example, mobile service units and community-based service points were perceived as reducing both physical and psychological distance between citizens and the tax system. One taxpayer (informant D.L.) noted, "When the service is closer and faster, I don't feel burdened anymore. It becomes easier to just take care of it." This statement reflects how reducing logistical barriers can

transform compliance from a burdensome obligation into a manageable routine. Observational data further confirmed that such innovations increased service uptake, particularly among individuals who previously faced constraints related to time, transportation, or bureaucratic complexity.

Digitalization also emerged as a critical component of innovation, although its impact was nuanced. While some informants appreciated the efficiency of online payment systems and digital information platforms, others pointed to challenges related to digital literacy and uneven access to technology. A service officer (informant R.S.) explained that “digital services help a lot, but not everyone is ready to use them, especially older taxpayers.” This highlights the importance of adaptive digitalization, innovations that are not only technologically advanced but also socially inclusive. In this context, hybrid models that combine digital platforms with offline assistance were found to be particularly effective, as they accommodate diverse user capabilities while maintaining efficiency.

Beyond accessibility and technology, the study reveals that responsiveness and interpersonal interaction are equally important in shaping taxpayer experiences. Informants frequently associated positive service encounters with courteous communication, clear guidance, and a sense of being treated with respect. These relational aspects of service delivery appear to play a significant role in fostering trust and reducing apprehension toward the tax system. A taxpayer (informant M.K.) shared that “when the staff explain things clearly and treat us well, we feel more comfortable and willing to comply.” Such experiences suggest that innovation in public services cannot be reduced to procedural efficiency alone; it must also encompass the quality of human interaction, which directly influences perceptions of fairness and legitimacy.

These empirical insights align closely with the principles of Public Service Logic 2.0, which conceptualizes public value as co-created through interactions between service providers and users (Supriyanto et al., 2021; Syalianda & Kusumastuti, 2021). From this perspective, innovation is not simply about introducing new technologies or streamlining processes, but about reshaping the relational dynamics that underpin service delivery. The findings of this study illustrate that when taxpayers are engaged as active participants, rather than passive recipients, in the service process, their experiences become more meaningful and their willingness to comply increases. In other words, value is generated not only through what services are delivered, but through how they are experienced and interpreted.

Moreover, the relational dimension of innovation appears to influence broader perceptions of institutional trust. When services are perceived as transparent, accessible, and responsive, taxpayers are more likely to view the system as fair and legitimate. This, in turn, strengthens their intrinsic motivation to comply, reducing reliance on external enforcement mechanisms. Conversely, when services are experienced as distant or unresponsive, even well-designed policies may fail to achieve their intended outcomes. This reinforces the argument that innovation must be understood as a holistic process that integrates technical, organizational, and social elements.

Importantly, the study also highlights that innovation is most effective when it is context-sensitive and grounded in local realities. Community-based service initiatives, for instance, were particularly successful because they leveraged existing social networks and cultural norms to facilitate engagement. These initiatives not only improved access but also created opportunities for dialogue and mutual understanding between taxpayers and officials. In doing so, they contributed to a more inclusive and participatory form of governance, where compliance emerges as a shared outcome rather than an imposed requirement.

Community Engagement and the Social Construction of Tax Awareness

The findings of this study reveal that tax awareness is not formed in isolation at the individual level but is socially constructed through everyday interactions within communities. Evidence from interviews and field observations indicates that community engagement plays a decisive role in shaping how taxpayers understand, interpret, and ultimately respond to their fiscal obligations. Rather than relying solely on formal dissemination channels, such as official announcements or administrative campaigns, taxpayers often derive their understanding of taxation from informal discussions, shared experiences, and the influence of trusted local figures. This suggests that tax awareness is deeply embedded in social contexts, where meaning is negotiated collectively rather than imposed hierarchically.

A key pattern emerging from the data is the influential role of community leaders and local networks in mediating information about taxation. Informants consistently emphasized that messages delivered through familiar and respected figures were more credible and easier to internalize. For instance, a community leader (informant H.M.) described how informal gatherings and neighborhood meetings provided opportunities to explain the purpose of taxation in ways that resonated with local experiences: “When we talk about taxes in terms of what people can see, like road improvements or public facilities, they begin to understand that it is not just a payment, but something that comes back to them.” This form of contextualized communication appears to bridge the gap between abstract fiscal policies and tangible community benefits, making taxation more meaningful for citizens.

Similarly, taxpayers reported that their awareness often developed gradually through social interactions rather than through formal instruction. One participant (informant Y.N.) noted that “at first, I didn’t really think about why I should pay, but after hearing others talk about how taxes support our area, I started to see it differently.” This statement reflects a process of social learning, where individuals reinterpret their obligations based on shared narratives and collective experiences. Participatory observation further confirmed that discussions about taxation frequently occurred in informal settings, such as community meetings or daily conversations, where individuals exchanged information, clarified doubts, and reinforced shared understandings.

These findings highlight the limitations of top-down educational approaches that treat taxpayers as passive recipients of information. While formal campaigns may increase awareness at a superficial level, they often fail to engage with the lived realities and social

dynamics of communities. In contrast, community-based education initiatives, particularly those that involve local actors and interactive dialogue, were found to be more effective in fostering deeper and more sustained awareness. A local government representative (informant R.K.) acknowledged this shift, stating that “when we involve community leaders, the message spreads more naturally, and people are more open to accepting it.” This suggests that the effectiveness of communication strategies depends not only on content but also on the channels and relationships through which that content is conveyed.

Theoretically, these insights align with contemporary perspectives on social capital and civic engagement, which emphasize the role of trust, networks, and shared norms in shaping collective behavior (Mariati, 2024; Soselisa et al., 2024). Social capital, in this sense, functions as a mediating resource that facilitates cooperation and reinforces pro-social behavior, including tax compliance. When individuals are embedded in networks characterized by trust and mutual accountability, they are more likely to internalize norms that support collective goals. In the context of taxation, this means that compliance emerges not simply from external enforcement but from a sense of belonging and shared responsibility within the community.

Moreover, the study suggests that civic engagement, understood as active participation in community life, enhances the internalization of tax-related values. Informants who were more involved in local activities, such as neighborhood associations or community initiatives, tended to exhibit a stronger sense of ownership over public resources and a greater willingness to contribute through taxation. This finding reinforces the idea that engagement fosters not only awareness but also emotional and moral attachment to collective outcomes. As one participant (informant D.S.) expressed, “when you are part of the community and see the changes, you feel more responsible to contribute.” Such expressions point to the transformation of compliance from a procedural act into a morally grounded practice.

Importantly, this socially embedded form of awareness also appears to have a reinforcing effect over time. As more individuals adopt pro-compliance attitudes, these norms become institutionalized within the community, creating a positive feedback loop that sustains collective behavior. This dynamic contrasts sharply with enforcement-based approaches, which often require continuous external intervention to maintain compliance. By embedding tax awareness within social networks, community engagement offers a more resilient and adaptive pathway to fostering compliance.

Bridging Structural and Psychological Barriers to Compliance

The findings of this study reveal that barriers to tax compliance are not confined to procedural inefficiencies but are deeply intertwined with psychological and relational dimensions. Structural constraints, such as limited access to service points, complex administrative procedures, and uneven digital infrastructure, remain significant obstacles for many taxpayers. At the same time, these barriers are often compounded by less visible yet equally influential psychological factors, including distrust toward institutions, perceptions of

unfairness, and a weak sense of civic belonging. The qualitative approach adopted in this research makes it possible to capture how these dimensions intersect in everyday experiences, shaping compliance behavior in ways that cannot be fully explained by administrative variables alone.

From a structural perspective, several informants described the tax system as burdensome due to logistical and procedural challenges. Taxpayers living in peripheral areas, for instance, reported difficulties in accessing service offices, often requiring significant time and transportation costs. One participant (informant F.A.) explained that “sometimes it’s not that we don’t want to pay, but it takes too much effort just to get there and complete the process.” Observational data further indicated that procedural complexity, such as unclear requirements or multiple administrative steps, created uncertainty and discouraged timely compliance. Even when digital platforms were available, their usability was uneven, particularly among older taxpayers or those with limited digital literacy. These findings echo broader concerns in the literature that structural inefficiencies can create friction in public service delivery, reducing citizens’ willingness to engage (Karyadi et al., 2024; Pradnyani & Prabawati, 2025).

However, the study also shows that structural barriers alone do not fully account for patterns of non-compliance. Psychological dimensions play a critical mediating role in how individuals interpret and respond to these challenges. A recurring theme in the interviews was a sense of skepticism toward the fairness and transparency of the tax system. Some taxpayers questioned whether their contributions were being used effectively, while others expressed feelings of detachment from government institutions. As one informant (R.H.) noted, “sometimes we feel like we are just paying, but we don’t really see where the money goes.” This perception weakens the moral foundation of compliance, transforming it into a reluctant obligation rather than a voluntary contribution.

The interplay between structural and psychological barriers becomes particularly evident when examining how negative service experiences reinforce distrust. For example, long waiting times, inconsistent information, or perceived indifference from service staff were not only inconvenient but also interpreted as signals of institutional inefficiency or lack of accountability. These experiences contribute to what can be described as a cumulative erosion of trust, where repeated frustrations shape broader attitudes toward the tax system. In such contexts, even well-designed policies may fail to achieve their intended outcomes because they do not address the underlying relational dynamics.

Against this backdrop, the study finds that the integration of public service innovation with community-based approaches offers a promising pathway to address these dual challenges. Innovations that simplify procedures, expand access, and provide flexible service options directly reduce structural barriers. At the same time, when these innovations are implemented in ways that prioritize communication, inclusivity, and local engagement, they also contribute to rebuilding trust and reshaping perceptions. For instance, mobile service units and community-based outreach programs not only bring services closer to citizens but

also create opportunities for direct interaction and dialogue. A community leader (informant S.K.) observed that “when services come to the community, people feel more connected and are more willing to participate.” This suggests that accessibility is not merely a logistical issue but also a relational one, influencing how citizens perceive their relationship with the state.

Moreover, the involvement of community actors appears to play a crucial role in addressing psychological barriers. By leveraging existing social networks and trusted intermediaries, community-based initiatives can translate abstract policy messages into locally meaningful narratives. This process helps to bridge the gap between individual experiences and collective outcomes, reinforcing the idea that taxation is linked to shared benefits. As discussed in recent studies on behavioral public policy, addressing cognitive and emotional dimensions is essential for fostering compliance, as individuals’ decisions are shaped not only by rational calculations but also by perceptions, norms, and social cues (Siregar et al., 2025; Sulaiman et al., 2023).

The findings also indicate that when structural improvements are accompanied by efforts to enhance transparency and communication, they can generate a reinforcing effect. Taxpayers who experience more efficient services and receive clearer information about the use of public funds are more likely to develop positive attitudes toward the system. This, in turn, increases their intrinsic motivation to comply, reducing reliance on enforcement mechanisms. A taxpayer (informant L.P.) reflected this shift, stating that “when the process is clear and we understand the benefits, it feels more reasonable to pay on time.” Such narratives illustrate how the alignment of systemic and psychological factors can transform compliance from a reluctant act into a more voluntary and informed decision.

Toward a Community-Based Tax Compliance Model

Building on the empirical patterns identified across interviews, observations, and document analysis, this study advances an integrative framework conceptualized as a Community-Based Tax Compliance Model. Rather than treating compliance as an isolated administrative outcome, the model positions it as an emergent property of interactions between three mutually reinforcing dimensions: community-centered engagement, public service innovation, and social awareness. These dimensions do not operate independently; instead, they form a dynamic ecosystem in which institutional practices and social processes continuously shape one another. The qualitative evidence suggests that sustainable compliance is most likely to emerge when these elements are aligned, creating conditions in which taxpayers experience both practical ease and meaningful connection to the tax system.

Community-centered engagement constitutes the relational foundation of the model. The findings demonstrate that when taxpayers are embedded in active social networks, where information circulates through trusted community leaders and peer interactions, compliance becomes socially normalized. Informants repeatedly emphasized that messages delivered within community settings carry greater legitimacy than those transmitted through formal bureaucratic channels. A community leader (informant H.M.) explained that “people listen more when the message comes from someone they know and trust; it feels closer to

their reality.” This relational proximity enables the translation of abstract fiscal obligations into locally relevant narratives, fostering a sense of shared responsibility. In this sense, engagement is not merely a communication strategy but a mechanism through which collective meaning around taxation is constructed.

Public service innovation, as the second dimension, functions as the enabling infrastructure that shapes how taxpayers interact with the system. The study finds that innovations such as mobile service units, simplified procedures, and adaptive digital platforms reduce structural barriers and improve user experience. However, their significance extends beyond efficiency. When services are designed to be inclusive, transparent, and responsive, they signal institutional respect and accountability, which are critical for building trust. A taxpayer (informant M.K.) reflected this connection, noting that “when the process is easy and clear, it feels like the system respects our time and effort.” This perception reinforces the legitimacy of the tax system and strengthens individuals’ willingness to engage. Thus, innovation contributes not only to accessibility but also to the relational quality of governance.

The third dimension, social awareness, represents the cognitive and normative layer through which compliance is internalized. The data indicate that awareness is not simply a matter of knowledge about tax regulations, but a deeper understanding of the social value of taxation. Taxpayers who recognize the tangible benefits of their contributions, such as improved infrastructure or community services, are more likely to view compliance as a meaningful act rather than a compulsory task. This awareness is often cultivated through community engagement and reinforced by positive service experiences, highlighting the interdependence of the three dimensions. As one participant (informant D.S.) observed, “when we see the impact and hear others talk about it, paying tax feels like part of helping our community.” Such statements illustrate how awareness evolves through both experiential and social processes.

The interaction among these dimensions creates a reinforcing cycle. Community engagement enhances the dissemination and credibility of information, which strengthens social awareness. Increased awareness, in turn, raises expectations for service quality, encouraging institutions to innovate. Improved services then reinforce trust and facilitate further engagement, completing the cycle. Conversely, the absence of one dimension can weaken the entire system. For instance, advanced digital services may fail to increase compliance if they are not accompanied by efforts to build awareness or address trust deficits. Similarly, strong community networks may not translate into compliance if service systems remain inaccessible or unresponsive. This systemic perspective underscores the importance of integrated strategies that address both social and institutional factors simultaneously.

Conceptually, the model reflects a broader shift from understanding compliance as obligation toward viewing it as social participation. This shift is evident in how taxpayers describe their motivations when all three dimensions are present. Compliance is no longer framed solely in terms of avoiding penalties, but as part of a reciprocal relationship between

citizens and the state. This perspective aligns closely with recent developments in the literature on co-production in public services, which emphasize that public value is created through collaborative processes involving both institutions and citizens (Kulwembun et al., 2024; Samudro & Enggarani, 2025). In the context of taxation, co-production implies that compliance is not simply enforced by the state but co-generated through shared responsibilities, mutual trust, and ongoing interaction.

Importantly, the empirical grounding of this model lies in the lived experiences of participants, as captured through the qualitative methodology employed in this study. The integration of multiple data sources, interviews, observations, and documents, allows for a nuanced understanding of how these dimensions operate in practice. It becomes clear that compliance behavior cannot be reduced to a single factor; rather, it emerges from the convergence of structural conditions, social relationships, and individual interpretations. By articulating these interconnections, the Community-Based Tax Compliance Model provides a more comprehensive framework for analyzing and addressing compliance challenges in complex socio-institutional contexts.

Implications for Policy, Practice, and Community Engagement Scholarship

The findings of this study carry significant implications that extend beyond the immediate context of motor vehicle taxation, particularly in relation to how public policy is designed, how administrative practices are enacted, and how scholarly work engages with real-world social processes. At the policy level, the evidence strongly suggests that efforts to improve tax compliance cannot rely solely on enforcement mechanisms or isolated technological reforms. Instead, there is a need to institutionalize community-based service innovations as an integral component of tax governance. This involves embedding participatory approaches, local engagement strategies, and inclusive service models into formal policy frameworks, rather than treating them as ad hoc initiatives. The experiences of informants indicate that when policies recognize and incorporate the social realities of taxpayers, they are more likely to generate legitimacy and sustained compliance. A local government representative (informant R.K.) noted that “programs work better when they are designed with the community, not just for the community,” highlighting the importance of co-design in policy formulation.

Equally important is the need to prioritize trust-building as a core policy objective. The study reveals that trust is not an abstract concept but is constructed through consistent, transparent, and responsive interactions between institutions and citizens. Policies that promote transparency in the use of tax revenues, simplify administrative procedures, and ensure equitable service delivery can contribute to strengthening this trust. Recent governance frameworks have emphasized that trust is a critical determinant of voluntary compliance, particularly in contexts where enforcement capacity is limited (Andriyanto et al., 2024; Septiari & Prabawati, 2025). In this regard, institutional reforms should be evaluated not only in terms of efficiency but also in terms of their ability to enhance relational legitimacy and public confidence.

At the level of administrative practice, the findings point to the importance of operationalizing participatory and community-centered approaches in everyday service delivery. This requires a shift in the role of frontline officials, from being mere implementers of procedures to becoming facilitators of interaction and engagement. Observational data suggest that small changes in how services are delivered, such as providing clear explanations, demonstrating empathy, and creating opportunities for dialogue, can have a substantial impact on how taxpayers perceive the system. A taxpayer (informant M.K.) reflected that “when staff take the time to explain and listen, it changes how we feel about the whole process.” Such insights underscore that the quality of interaction is as important as the efficiency of procedures.

Moreover, the integration of community actors into service delivery processes emerges as a practical strategy for enhancing both reach and effectiveness. Community leaders, local organizations, and informal networks can serve as intermediaries who bridge institutional messages with local contexts. Their involvement not only facilitates communication but also enhances the credibility of public initiatives. From a practical standpoint, this implies the need for administrative systems to develop mechanisms for collaboration with community stakeholders, including training programs, participatory forums, and feedback channels. These mechanisms enable continuous learning and adaptation, ensuring that services remain responsive to evolving community needs.

The implications of this study also resonate strongly within the domain of community engagement scholarship. By demonstrating how tax compliance can be understood and enhanced through community-based approaches, the study contributes to a growing body of work that seeks to integrate academic research with community practice. It highlights the value of research designs that are not only analytically rigorous but also socially embedded, allowing for the co-production of knowledge between researchers and participants. This aligns with recent calls for more engaged and impact-oriented scholarship, where the boundaries between research and practice are increasingly blurred (Nabatchi et al., 2022).

In this context, the study illustrates how community engagement can function as both a methodological approach and a substantive focus. Methodologically, it enables the capture of lived experiences and contextual nuances that are often overlooked in conventional research designs. Substantively, it reveals how engagement itself becomes a mechanism for change, shaping behaviors and outcomes in meaningful ways. The integration of these dimensions reinforces the relevance of community engagement as a critical lens for understanding complex governance challenges.

CONCLUSION

This study demonstrates that motor vehicle tax compliance can be more effectively understood and enhanced when approached as a socially embedded process rather than a purely administrative obligation. By examining the interplay between community engagement, public service innovation, and social awareness, the research confirms that

compliance improves when taxpayers are not only facilitated through accessible and responsive services, but also meaningfully connected to the social purpose of taxation. The findings indicate that community-based interactions, mediated through local networks and trusted actors, play a crucial role in translating abstract fiscal responsibilities into shared social values, while service innovations that prioritize inclusivity and user experience help reduce structural constraints and strengthen institutional trust. These elements collectively shape a more sustainable form of compliance, rooted in participation and mutual recognition rather than coercion. In this regard, the study offers a conceptual advancement through the formulation of a Community-Based Tax Compliance Model, which integrates relational, institutional, and cognitive dimensions into a unified framework. This model not only responds to the limitations of enforcement-driven approaches but also repositions taxpayers as active contributors in the co-production of public value. Consequently, the study affirms that strengthening tax compliance in developing contexts requires a holistic strategy that aligns service transformation with community engagement and trust-building, thereby embedding fiscal responsibility within broader processes of social development.

ETHICAL STATEMENT AND DISCLOSURE

This study was conducted in accordance with established ethical principles, including informed consent, protection of informants' confidentiality, and respect for local cultural values. Special consideration was given to participants from vulnerable groups to ensure their safety, comfort, and equal rights to participate. No external funding was received, and the authors declare no conflict of interest. All data and information presented were collected through valid research methods and have been verified to ensure their accuracy and reliability. The use of artificial intelligence (AI) was limited to technical assistance for writing and language editing, without influencing the scientific substance of the work. The authors express their gratitude to the informants for their valuable insights, and to the anonymous reviewers for their constructive feedback on an earlier version of this manuscript. The authors take full responsibility for the content and conclusions of this article.

REFERENCES

- AlShehail, O. A., Khan, M., & Ajmal, M. (2022). Total quality management and sustainability in the public service sector: the mediating effect of service innovation. *Benchmarking: An International Journal*, 29(2), 382–410. <https://doi.org/10.1108/BIJ-08-2020-0449>
- Aminah, S., & Saksono, H. (2021). Digital Transformation of the Government: A Case Study in Indonesia. *Jurnal Komunikasi: Malaysian Journal of Communication*, 37(2), 272–288. <https://doi.org/10.17576/JKMJC-2021-3702-17>
- Andriyanto, A., Hadiprashada, D., & Firmansyah, M. A. (2024). Transformation of The Meaning of Njalang Tradition: From A Personal Ritual To A Medium of Preservation And Cultural Tourism Among The Nasal Clan In Bengkulu. *Baileo: Jurnal Sosial Humaniora*, 2(1), 1–17. <https://doi.org/10.30598/baileofisipvol2iss1pp1-17>
- Ariyanti, D., & Yasin, A. (2024). The Effectiveness of Motor Vehicle Tax Reduction Program in Increasing Local Revenue. *EKSJAR: Jurnal Ekonomi Syari'ah & Bisnis Islam*, 11(2), 122–

132. <https://doi.org/10.54956/eksyar.v11i2.631>
Awirya, A. A., Sembiring, D. P., Kreuta, B., & Anita. (2023). The potential development of electric motorcycles in remote areas case study: Agats District, Asmat Regency, Indonesia. *Cleaner Engineering and Technology*, 17(3), 100690. <https://doi.org/10.1016/j.clet.2023.100690>
- Dyarto, R., & Setyawan, D. (2021). Understanding the political challenges of introducing a carbon tax in Indonesia. *International Journal of Environmental Science and Technology*, 18(6), 1479–1488. <https://doi.org/10.1007/s13762-020-02925-4>
- Handayani, N. K. P., Ekayani, N. N. S. E., & Kawisana, P. G. W. P. (2022). Compliance Predictors Are Mandatory Vehicle Tax. *Journal of Tourism Economics and Policy*, 1(1), 7–14. <https://doi.org/10.38142/jtep.v1i1.103>
- Hattab, S., Wirawan, H., Salam, R., Daswati, D., & Niswaty, R. (2022). The effect of toxic leadership on turnover intention and counterproductive work behaviour in Indonesia public organisations. *International Journal of Public Sector Management*, 35(3), 317–333. <https://doi.org/10.1108/IJPSM-06-2021-0142>
- Hilmawan, R., Aprianti, Y., Yudaruddin, R., Anggraini Bintoro, R. F., Suharsono, Fitrianto, Y., & Wahyuningsih, N. (2023). Public sector innovation in local government and its impact on development outcomes: Empirical evidence in Indonesia. *Heliyon*, 9(12), e22833. <https://doi.org/10.1016/j.heliyon.2023.e22833>
- Karyadi, L. W., Muktasam, M., Wijayanti, I., & Hakim, L. D. R. (2024). Implementation Of Tourism Policies In The Development Of Jerowaru Tourism Village, East Lombok. *Baileo: Jurnal Sosial Humaniora*, 2(1), 107–119. <https://doi.org/10.30598/baileofisipvol2iss1pp107-119>
- Kulwembun, Y. B. F., Alfredo, R., & Waliulu, Y. S. (2024). Synergy Between Bank Indonesia and The Maluku Government: Implementation of Philip Lesly's Communication Model In Inflation Control. *Baileo: Jurnal Sosial Humaniora*, 2(1), 51–62. <https://doi.org/10.30598/baileofisipvol2iss1pp51-62>
- Lestaluhu, S., Baharuddin, T., & Wance, M. (2023). Indonesian Policy Campaign for Electric Vehicles to Tackle Climate Change: Maximizing Social Media. *International Journal of Sustainable Development and Planning*, 18(8), 2547–2553. <https://doi.org/10.18280/ijstdp.180826>
- Lukman, S., & Hakim, A. (2024). Agile Governance, Digital Transformation, and Citizen Satisfaction Moderated by Political Stability in Indonesia's Socio-Political Landscape. *Journal of Ethnic and Cultural Studies*, 11(1), 210–228. <https://doi.org/10.29333/ejecs/2001>
- Makhmudi, C. (2025). Policy Strategies to Increase Motor Vehicle Tax Revenue to Support Regional Development in Lampung Province. *Journal Corner of Education, Linguistics, and Literature*, 4(4), 439–449. <https://doi.org/10.54012/jcell.v4i4.468>
- Malau, A. R., Achmad, E., Mustika, C., & Nasrullah, N. (2024). Determination Of Motor Vehicle Taxes and Potential Optimization Strategies For Increasing Fiscal Capacity In Jambi Province. *The Asian Journal of Professional & Business Studies*, 5(1). <https://doi.org/10.61688/ajpbs.v5i1.316>
- Mariati, N. K. S. (2024). Collaborative Strategies in Authentic Assessment: Addressing Opportunities and Challenges in Post-Pandemic Indonesia. *Baileo: Jurnal Sosial Humaniora*, 2(2), 199–210. <https://doi.org/10.30598/baileofisipvol2iss2pp199-210>
- Mila, Y., Muna, R. S. R., Mujahid, F., & Farissulkhoer, M. (2024). The Relationship between

- Public Policy and Democracy : Motor Vehicle Tax Amnesty Policy in West Java. *Social Impact Journal*, 3(2), 95–103. <https://doi.org/10.61391/sij.v3i2.204>
- Muhtar, E. A., Abdillah, A., Widianingsih, I., & Adikancana, Q. M. (2023). Smart villages, rural development and community vulnerability in Indonesia: A bibliometric analysis. *Cogent Social Sciences*, 9(1), 2219118. <https://doi.org/10.1080/23311886.2023.2219118>
- Nalle, V. I. W., Syaputri, M. D., Krisnanto, W., & Tjandra, O. C. P. (2023). Public Participation in Bus Transit Policymaking: The Case of Semarang, Indonesia. *International Journal of Transport Development and Integration*, 7(3), 235–245. <https://doi.org/10.18280/ijtdi.070307>
- Pambudi, I., & Juwono, V. (2023). Electric Vehicles in Indonesia: Public Policy, Impact, and Challenges. *Asian Journal of Social and Humanities*, 2(2), 1631–1644. <https://doi.org/10.59888/ajosh.v2i2.173>
- Pasaribu, Y. M., Riyadi, S., & Sarumpaet, D. (2021). Service Design of Motor Vehicle Tax Service in West Java Province. *Proceedings of the ICON ARCCADE 2021: The 2nd International Conference on Art, Craft, Culture and Design (ICON-ARCCADE 2021)*, 56–62. <https://doi.org/10.2991/assehr.k.211228.037>
- Pradana, I. P. Y. B., Susanto, E., & Kumorotomo, W. (2022). Analyzing the critical factors for innovation sustainability in the public sector: evidence from Indonesia. *International Journal of Public Sector Management*, 35(7), 733–748. <https://doi.org/10.1108/IJPSM-02-2022-0044>
- Pradnyani, I. G. A. A. D. R., & Prabawati, N. P. A. (2025). Sociotechnocracy in Job Training Governance: A Reflection on E-Government Practices at UPTD BLKIP Bali. *Baileo: Jurnal Sosial Humaniora*, 2(3), 431–448. <https://doi.org/10.30598/baileofisipvol2iss3pp431-448>
- Pratama, M. R., Tualeka, S. H., & Prasetya, A. (2024). Symphony of Digital Public Service Innovation in Indonesia: Evidence from Indonesia Public Service Innovation Competition 2014-2022. *Jurnal Studi Pemerintahan*, 5(1), 21–42. <https://doi.org/10.18196/jsp.v15i1.342>
- Prayitno, A. (2023). Technological Innovation in Public Administration Transformation: Case Study of e-Government Implementation in Indonesia. *Journal of Governance*, 8(4), 628–643. <https://doi.org/10.31506/jog.v8i4.23017>
- Putra Kesmawan, A. (2021). Public Sector Innovations in Indonesia: A Systematic Review. In *The 1st Virtual Conference on Social Science in Law, Political Issue and Economic Development* (pp. 340–350). De Gruyter Open. <https://doi.org/10.2478/9788366675377-045>
- Randini, H. P., & Muslim, M. A. (2024). Public Service Innovation: Drawing Inspiration from The Success of Developed Countries to Improve Public Services in Indonesia. *Journal Research of Social Science, Economics, and Management*, 3(8), 1682. <https://doi.org/10.59141/jrssem.v3i8.637>
- Rohman, F., Noermijati, N., Soelton, M., & Mugiono, M. (2022). Model altruism in improving organizational performance in social welfare institutions ministry of social affairs of the republic of Indonesia. *Cogent Business & Management*, 9(1), e2151678. <https://doi.org/10.1080/23311975.2022.2151678>
- Roziqin, A., Mas'udi, S. Y. F., & Sihidi, I. T. (2021). An analysis of Indonesian government policies against COVID-19. *Public Administration and Policy*, 24(1), 92–107. <https://doi.org/10.1108/PAP-08-2020-0039>

- Samudro, M. J., & Enggarani, N. S. (2025). State, Constitution, and Identity of Power: A Socio-Political Analysis of the Debate on the Minimum Age Requirement for Presidential and Vice Presidential Candidates. *Baileo: Jurnal Sosial Humaniora*, 3(1), 67–82. <https://doi.org/10.30598/baileofisipvol3iss1pp67-82>
- Santoso, R. S., Warsono, H., Sunu Astuti, R., & Hayu Dwimawanti, I. (2023). The Paradox of Public Service Innovation amid Regional Autonomy in Indonesia. *JURNAL ILMU SOSIAL*, 22(1), 68–96. <https://doi.org/10.14710/jis.22.1.2023.68-96>
- Septiari, N. K. R., & Prabawati, N. P. A. (2025). From Regulation to Realization: A Sociotechnical Study on the Implementation of SIAPKerja in the Work Training Unit of Bali Province. *Baileo: Jurnal Sosial Humaniora*, 2(3), 416–430. <https://doi.org/10.30598/baileofisipvol2iss3pp416-430>
- Setiawan, A., Tjiptoherijanto, P., Mahi, B. R., & Khoirunurrofik, K. (2022). The Impact of Local Government Capacity on Public Service Delivery: Lessons Learned from Decentralized Indonesia. *Economies*, 10(12), 323. <https://doi.org/10.3390/economies10120323>
- Siregar, W. Z., Wibowo, R. P., & Siahaan, E. (2025). Socioeconomic Dimensions of Food Price Fluctuations and Regional Inflation in Indonesia: Insights from Java and Sumatra. *Baileo: Jurnal Sosial Humaniora*, 3(2), 332–352. <https://doi.org/10.30598/baileofisipvol3iss2pp332-352>
- Sitinjak, C., Ismail, R., Bantu, E., Fajar, R., & Samuel, K. (2022). The understanding of the social determinants factors of public acceptance towards the end of life vehicles. *Cogent Engineering*, 9(1), 2088640. <https://doi.org/10.1080/23311916.2022.2088640>
- Soselisa, P. S., Alhamid, R., & Rahanra, I. Y. (2024). Integration of Local Wisdom and Modern Policies: The Role of Traditional Village Government In The Implementation of Sasi In Maluku. *Baileo: Jurnal Sosial Humaniora*, 2(1), 63–75. <https://doi.org/10.30598/baileofisipvol2iss1pp63-75>
- Srirejeki, K., & Khairurriszqo, K. (2025). The role of community engagement as corruption control strategy in local governments: insights from Indonesia. *International Journal of Public Sector Management*, 38(7), 872–894. <https://doi.org/10.1108/IJPSM-12-2024-0407>
- Subroto, V. K., & Sudibyo, S. K. (2025). Assessing the Contribution and Effectiveness of Motor Vehicle Taxes in Enhancing Regional Revenue: Evidence from Central Java Province. *Kompak :Jurnal Ilmiah Komputerisasi Akuntansi*, 18(2), 725–743. <https://doi.org/10.51903/kompak.v18i2.3161>
- Sulaiman, Y. Bin, Lestaluhu, S., & Husein, M. I. (2023). The Phenomenon of Augmented Reality Face Filter Usage on Instagram Among Communication Science Students of the 2019 Cohort at Pattimura University, Ambon. *Baileo : Jurnal Sosial Humaniora*, 1(1), 40–52. <https://doi.org/10.30598/baileofisipvol1iss1pp40-52>
- Supriyanto, D., Wahidin, S., & Sadhana, K. (2021). Administration Services Population Through Population Administration System Application Program (Study of Population Service Processes through the Population Administration System Application Program in Batu City of Indonesia). *International Journal of Research in Social Science and Humanities*, 02(03), 54–64. <https://doi.org/10.47505/IJRSS.2021.9187>
- Susilo, D., Hidayat, E., & Marta, R. F. (2021). Village public innovations during COVID19 pandemic in rural areas: Phenomena in Madura, Indonesia. *Cogent Social Sciences*, 7(1), e1905919. <https://doi.org/10.1080/23311886.2021.1905919>
- Syalianda, S. I., & Kusumastuti, R. D. (2021). Implementation of smart city concept: A case of

- Jakarta Smart City, Indonesia. *IOP Conference Series: Earth and Environmental Science*, 716(1), 012128. <https://doi.org/10.1088/1755-1315/716/1/012128>
- Wangsa, I. D., Vanany, I., & Siswanto, N. (2023). The optimal tax incentive and subsidy to promote electric trucks in Indonesia: Insight for government and industry. *Case Studies on Transport Policy*, 11(1), 100966. <https://doi.org/10.1016/j.cstp.2023.100966>
- Widita, A., & Diwangkari, A. (2022). How disruptive is a disruption? The association between TNCs and vehicle ownership in urbanizing Indonesia. *Case Studies on Transport Policy*, 10(1), 572–580. <https://doi.org/10.1016/j.cstp.2022.01.017>