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The Evaluation of Policies and Success Factors of E-Government Parking Tax Implementation in Capital Region of Jakarta

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ABSTRAK

Kebijakan penerapan e-government Pajak Parkir di DKI Jakarta sudah berlangsung selama kurang lebih 7 (tujuh) tahun. Dalam pelaksanaannya banyak ditemukan kelebihan dan kekurangan yang berdampak kepada target kinerja yang telah ditetapkan. Penelitian ini bertujuan untuk menganalisa dan mengevaluasi kebijakan serta faktor-faktor yang menentukan keberhasilan penerapan e-government pajak parkir di DKI Jakarta. Penelitian ini menggunakan metode post-positivisme yang menggunakan teori sebagai acuan dalam memahami permasalahan penelitian. Hasil evaluasi dari penelitian ini menunjukkan; (1) manfaat online system belum secara signifikan membantu petugas pajak dalam pengawasan kepatuhan kepada wajib pajak karena hanya 3,37% wajib pajak yang rutin melaporkan transaksi usahanya;(2)aplikasi e-government belum dapat mengintegrasikan data Bependa, DPMPTSP dan UP Perparkiran; (3) sanksi belum diterapkan secara tegas; (4) sanksi pencabutan izin usaha tidak sesuai dengan peraturan perpajakan yang lebih tinggi; dan (5) kewajiban pelaporan transaksi usaha secara online belum optimal diterapkan untuk seluruh wajib pajak parkir, karena masih terdapat ketidaksiapan baik dari sisi wajib pajak maupun dukungan perangkat elektronik. Sedangkan hasil penelitian atas faktor – faktor yang menentukan keberhasilan pelaksanaan e-government, yaitu:(1) adanya komitmen yang kuat dalam menangani masalah pendanaan yaitu dengan bekerjasama dengan Bank Pemerintah; (2) kolaborasi Bapenda dan Bank ditunjukkan dengan bersama-sama memberikan pelayanan yang berorientasi kepada kepuasan wajib pajak (3) terjaminnya keamanan atas kerahasiaqn data wajib pajak, diatur dalam Perjanjian Kerja Sama. Saran, sebaiknya dilakukan pengkategorisasian wajib pajak prioritas yang akan dipasang perangkat online, dan perlu adanya perbaikan sanksi pencabutan izin usaha karena tidak sesuai dengan sanksi yang diatur pada Peraturan Daerah dan Undang-Undang Perpajakan.

ABSTRACT

The implementing of parking tax e-government policy in DKI Jakarta has been going on for approximately 7 (seven) years. In its implementation, there are many advantages and disadvantages that have an impact on the performance targets that have been set. This study aims to analyze and evaluate the policies and factors that determine the success of implementing the parking tax e-government in DKI Jakarta. This study uses the post-positivism method which uses theory as a reference in understanding research problems. The evaluation results of this study indicate; (1) the benefits of the online system have not significantly helped tax officers in monitoring compliance with taxpayers because only 3.37% of taxpayers routinely report their business transactions; (2) e-government applications have not been able to integrate Bapenda, DPMPTSP and UP Parking; (3) sanctions have not been applied firmly; (4) the business license revocation sanction is not in accordance with the higher tax regulations; and (5) the obligation to report business transactions online has not been optimally applied to all parking taxpayers, because there is still unpreparedness both in terms of taxpayers and electronic device support.

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Meanwhile, the research results on the factors that determine the success of the implementation of e-government, namely: (1) there is a strong commitment in dealing with funding problems, namely by collaborating with Government Banks; (2) Collaboration between Bapenda and Bank is shown by jointly providing services that are oriented towards taxpayer satisfaction. (3) guaranteed security of taxpayer data confidentiality, regulated in the Cooperation Agreement. Suggestions, it is better to categorize priority taxpayers who will be installed with online tools, and it is necessary to improve sanctions for revoking business licenses because they are not in accordance with the sanctions regulated in Regional Regulations and Taxation Laws.

INTRODUCTION

The disruptive era occurring today is affected by the elevation of information and communication technology (ICT) in various fields, which led to a new order in taxation services. Fiscal independence in regional development is closely related to the ability of tax collector agencies in optimizing their resources. As the capital of the country, the Special Capital Region of Jakarta (DKI Jakarta Province) has a strategic role in economic and social activities. In terms of tax collection, DKI Jakarta has a special service that organizes the function of tax management which is the Regional Revenue Service (Badan Pendapatan Daerah). Based on Article 4 paragraph (1) of Governor Regulation Number 154 of 2019 concerning Organization and Work Procedures of Regional Revenue Service, the functions of government managed by the Regional Revenue Service include planning, policy formulation, implementation, development, and coordination with other agencies related to the collection of Local Taxes. Moreover, the Regional Revenue Service manages the local taxes consisting of 13 types of Local Taxes: Motor Vehicle Tax (PKB), Motor Vehicle Name Duty (BBNKB), Motor Vehicle Fuel Tax (PBB-KB), Ground Water Tax (PAT), Hotel Tax, Restaurant Tax, Entertainment Tax, Billboard Tax, Street Lighting Tax, Land and Building Rights Acquisition Duty, Rural and Urban Land and Building Tax (PBB-P2), Cigarette Tax and Parking Tax. As the capital of the country, the high level of mobility in Jakarta is indicated by the increasing numbers of registered motor vehicles in 2012-2016 showed in the graph.

Table 1 The Number of Vehicles Registered in DKI Jakarta
The year 2012-2016

Types of Vehicles	The Number of Vehicles Per Year				
	2012	**2013**	**2014**	**2015**	**2016**
Motorcycle	10.825.973	11.949.280	13.084.372	13.989.590	13.310.672
Passenger car	2.742.414	3.010.403	3.266.009	3.469.168	3.525.925
Heavy Transport Vehicle	561.918	619.027	673.661	706.014	689.561
Mini Bus	358.895	360.223	362.066	363.483	338.730

Special Vehicle	129.113	133.936	137.859	139.801	141.516
Total	**14.618.313**	**16.072.869**	**17.523.967**	**18.668.056**	**18.006.404**

Source: DKI Jakarta Transportation Statistics 2018, Central Statistics Agency of DKI Jakarta Province (2018)

Based on the data in table 1, in general, it can be seen that the number of vehicles registered in DKI Jakarta tends to increase every year. Furthermore, based on data released by the Central Statistic Agency of DKI Jakarta Province (BPS DKI Jakarta), the growth of motor vehicles over the last five years reached 23.18%. (Central Statistics Agency of DKI Jakarta Province, 2018).

On the other hand, the increase in the number of registered vehicles is not followed by the achievement of the realization of the parking tax target, while the realization of other tax receipts related to motor vehicles tends to exceed the target as table 2 follows:

Table 2. Target and Realization of Motor Vehicle Tax (PKB), Motor Vehicle Name Duty (BBN –KB), Motor Vehicle Fuel Tax (PBB-KB), and Self-assessment Tax

TAHUN /JENIS PAJAK		PKB	BBN-KB	PBB-KB	P. HOTEL	P. RESTORAN	P. HIBURAN	P. PARKIR
2014	Target	5,150	6,400	1,200	1,400	2,000	500	800
	Realisasi	4,979	5,526	1,170	1,384	1,823	502	407
	% pencapaian	96.68%	86.35%	97.51%	98.86%	91.14%	100.49%	50.86%
2015	Target	6,050	4,600	1,350	1,500	2,100	550	425
	Realisasi	6,090	4,685	1,233	1,276	2,290	609	451
	% pencapaian	100.66%	101.86%	91.32%	85.09%	109.06%	110.69%	106.10%
2016	Target	7,050	4,800	1,050	1,600	2,600	700	500
	Realisasi	7,144	5,004	1,095	1,500	2,453	770	466
	% pencapaian	101.33%	104.25%	104.28%	93.74%	94.36%	109.93%	93.20%
2017	Target	7,750	5,000	1,150	1,550	2,700	800	500
	Realisasi	8,006	5,027	1,153	1,560	2,752	755	485
	% pencapaian	103.30%	100.54%	100.28%	100.61%	101.93%	94.42%	96.97%
2018	Target	8,350	5,100	1,200	1,700	3,150	900	550
	Realisasi	8,553	5,349	1,245	1,745	3,154	834	513
	% pencapaian	102.43%	104.87%	103.74%	102.64%	100.13%	92.67%	93.27%
2019	Target	8,800	5,650	1,275	1,800	3,550	850	525
	Realisasi	8,844	5,404	1,263	1,761	3,609	859	533
	% pencapaian	100.50%	95.64%	99.04%	97.86%	101.67%	101.06%	101.44%

Source: DKI Jakarta Transportation Statistics 2018, Central Statistics Agency of DKI Jakarta Province (2018)

In table 2 above, especially on the types of taxes related to motor vehicles such as Motor Vehicle Tax (PKB), Motor Vehicle Name Duty (BBN-KB), Motor Vehicle Fuel Tax (PBB KB) each year tends to exceed the target set. In contrast to the parking tax, throughout 2014 to 2019, the achievement of the target of parking tax receipts tends not to exceed the target set, because the achievement of this target of parking tax receipts only occurred in 2015 and 2019, where the realization was 106.10% and 101.44%.

The issue of leakage in parking tax receipts was expressed by the former Deputy Governor of DKI Jakarta, Sandiaga Uno as quoted from *inews.id* on May 18, 2018, assessing that the existing parking tax is still not optimal, he initiated the implementation of an online parking application. "We aim to patch the leak of course with technology and to improve the parking system itself. The bill of the Regional Regulation (Peraturan Daerah) was passed last week. We will continue with the discussion of the Governor's Regulation (Peraturan Gubernur)"

On the other hand, the growth of taxpayers from year to year is increasing, the table above shows that from 2010 to 2016, there was an increase in the number of taxpayers, although the percentage increased is still volatile with an average increase of 12.62% in that period. The highest increase in the number of taxpayers occurred in 2014 with an 18.22% increase compared to 2013. However, the increase in the number of taxpayers is not inversely proportional to the realization of the amount of parking tax receipts as in previous Table 2. As the table 3 below:

Table 3. Growth of Parking Taxpayers 2010-2019

Year	Number of Taxpayers	Growth Percentage
2010	513	
2011	580	13,06%
2012	643	10,86%
2013	757	17,72%
2014	895	18,22%
2015	1.034	15,53%
2016	1.139	10,15%
2017	1.240	8,87%
2018	1.355	9,27%
2019	1.489	9,89%

Source:*https://data.jakarta.go.id*, The Technical Implementation Unit of the Information Data Center (UPT Pusdatin) in the Regional Revenue Service DKI Jakarta, (2019)

Besides, the number of Regional Revenue Service employees has a decreasing tendency since 2015, as shown below:

Graph 1. The Number of Bapenda Employees from 2011 to 2019
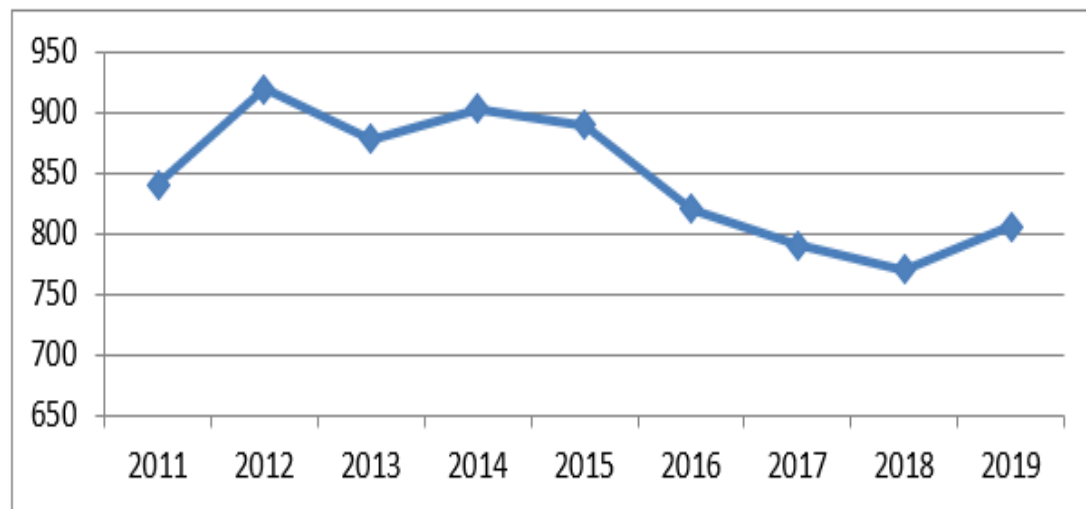
Source: Sub Division of Regional Revenue Service (Bapenda) Staffing DKI Jakarta (2019)

Based on the graph above, it can be seen that the number of Regional Revenue Service of DKI Jakarta tax employees is very far when compared to the number of tax objects that must be managed. Furthermore, the number of employees continues to experience a downward. In 2014, the number of Regional Revenue Service employees reached 903 people. But until 2018 the number decreased to 771 people, in other words, reduced by 132 people in the period of 2014-2018. The addition of 35 people occurred in 2019 so that the number of Regional Revenue Service employees until the end of 2019 as many as 806 people. This is certainly an additional challenge for Bapenda in managing tax objects.

Based on the background of the problems above, the author is interested in analyzing parking tax management policies both to overcome the challenges of achieving revenue targets and managing increasing tax objects. Furthermore, Bapenda continues to make various efforts and innovations to answer these challenges. This continues to be done to optimize local tax receipts in line with Bapenda's vision, namely providing professional services to optimize local tax receipts. Furthermore, one of the missions carried out by Bapenda DKI Jakarta related to this is to develop local taxation services that can be accessed by the public online to be utilized anywhere and anytime through information technology devices owned by taxpayers.

The law for the electronic government administration has been supported by various levels of regulation. Starting from the Instruction of the President of the Republic of Indonesia Number 3 of 2003 on National Policies and Strategies for e-Government Development and Law of the Republic of Indonesia Number 23 of 2014 on Local Government Article 349 which encourages local governments to simplify and improve the quality of local services by using e-government and Information and Communication Technology to provide better regional services. Furthermore, at the regional policy level, it is regulated in the Provincial Regulation of the Special Region of the Capital City of Jakarta Number 6 of 2010 concerning the General Provisions of Local Taxes (Perda KUPD), especially in Article 6 paragraph (5) and 6 paragraph (8). In Article 6 paragraph (8) it is stated that taxpayers or tax insurers report their business transaction data which is the object of Local Tax through the online system.

The decree is issued several times by the Governor's Regulation requiring the reporting of business transactions electronically The first regulation stipulated is Governor Regulation No. 92 of 2011 (Peraturan Gubernur No. 92 of 2011) on The Implementation of Online System for Reporting Data of Hotel Taxpayers' Business Transactions, Restaurant Taxes, Entertainment Taxes, and Parking Taxes, then Regulation of the Governor of the Special Region of the Capital City of Jakarta Number 224 of 2012 (Peraturan Gubernur No.224 of 2012) on Payment and Reporting of Taxpayer Business Transaction Data Hotel, Restaurant Tax, Entertainment Tax, and Parking Tax which came into effect on January 1st, 2013, and at this time the policy is the Regulation of the Governor of the Special Region of the Capital City of Jakarta Number 98 of 2019 (Peraturan Gubernur No.98 of 2019) concerning Electronic Reporting of Taxpayer Business Transaction Data. From the three policies of the Governor's Regulation above, which is still valid until now only Pergub No. 98 of 2019, because both previous regulations have been repealed. In this study, research restrictions were conducted to analyze the evaluation of Governor's Regulation No. 98 of 2019.

The target to be achieved from Governor's Regulation No. 98 of 2019 is to realize increased supervision, transparency, the efficiency of tax collection and services to taxpayers to follow the development of information technology, communication, and innovation that is growing rapidly, competitive, and integrated and encourage the participation of the community in the process of tax collection supervision. Accordingly, the regulatory material discussed is about: (1)Electronic Business Transaction Data Reporting Obligation (the existence of strictly detailed sanctions if it does not report business transactions electronically); (2) Procedures for Electronic Reporting of Business Transaction Data (Statement of Willingness to Submit Business Transaction Data Electronically, Installation of Electronic Business Transaction Data Reporting Device, Business Transaction Data Recording and Reporting); (3) Addition, Replacement, Reduction, Revocation or Repair of Electronic Business Transaction Data Reporting Device; (4) Community participation and (5) Appreciation, monitoring and supervision from the community. In contrast to the previous two policies, the most recent policy emphasizes: (1) the imposition of sanctions, both criminal and administrative for taxpayers who do not report their business transaction data electronically; (2) and the participation of the community in monitoring the taxes it has paid through applications based on information and communication technology provided by the Regional Revenue Service.

Electronic-based government services (e-government) above are better known as the online system of local taxes. In principle, the application of e-government in tax management in DKI Jakarta is an effort to optimize tax receipts and improve government services to the community. The target of the policies above is self-assessment of all taxpayers, which includes the parking tax. Related to the things that have been explained previously, the author aims to analyze the evaluation of e-government policy of parking tax and also to analyze the factors that determine the success of e-government.

LITERATURE REVIEW

In this study, reviews of several previous studies had been conducted. The intention is to obtain related literature as a comparison in conducting this research. Referring to the previous research, entitled *"Evaluation of E-government Implementation in Indonesian Local Government (Case Study of the Implementation of Electronic Monitoring and Evaluation in Balangan Local Government)"* written by Noviandi Erhan, Mardiyono, Romy Hermawan, and Hideaki Ohta. This study aims to review the practices of e-

government systems in the Indonesian Local Government, especially in the Balangan Regency. This research uses a qualitative approach using an in-depth interview technique to research informants. The implementation of e-government in the Balangan Regency is specifically done by implementing a digital system to facilitate the management of data and information (e-monev). This information system connects all agencies into one digital space through websites, storage, and manages all data and information. The results of this study show that there are two main obstacles in the application of e-monev, which are (1) financial and organizational barriers, (2) difficulties in terms of management and organization, and human factors. Furthermore, there are several main issues in the application of e-monev in Balangan Regency, namely: (1) Financial barriers that lead to difficulties in the maintenance and dissemination of operational guidelines for e-government development, and cause a lack of motivation of the personnel involved; (2) the absence of promotion of e-government from the central government causes a lack of information obtained by local government staff about the benefits and benefits of this system. Finally, this research provides recommendations: (1) Funding support from the central government in funding related to the application of e-government and promotions related to it; (2) strong, consistent, and active leadership in leading management changes and structures to succeed in the implementation of e-government; and (3) provide education and training for employees on the benefits of this electronic monitoring and evaluation of the system and how it works that serves to eliminate asymmetry of knowledge among staff.

The second review is Scholarly Journals with the title, *"The Strengthening Strategy of Tax Parking in Semarang Regency"* written by Rizki Novela Hanydar and Yozi Aulia. This study aims to figure out and analyze parking tax receipts, obstacles faced, and the right strategies used to strengthen parking tax receipts in Semarang Regency. This type of research is quantitative research, in which the primary data used for policy formulation in the Analysis Hierarchy Process (AHP) is obtained from key persons, including the determination of criteria to achieve the goal of strengthening the Semarang district parking tax receipts. Secondary data used is data obtained from related agencies. The analytical method used is Process Hierarchy Analysis (AHP). AHP method is used to know which programs need to be prioritized in the strategy of strengthening parking tax receipts in Semarang Regency. The results of the study using the Analytical Hierarchy Process (AHP) showed that the strategy of strengthening Semarang district parking tax receipts in 2010-2016 consists of several priority program criteria: (1) taxpayer participation (weight value of 0.425); (2) regulatory criteria (weight value 0.242); (3) criteria for socialization and excellent taxation services (weight value of 0.198); and (4) regulatory implementation criteria (weight value 0.135). Based on these results, the alternative prime concerns are to increase taxpayer participation (weight value 0.288), parking tax target setting policy (weight value 0.164) and increase taxpayer compliance (weight value 0.144).

The novelty of this research that differs it from the previous library review is the approach used in this research; the previous two studies use quantitative and qualitative approaches while this research uses a post-positivism approach. Besides, the researchers also did not only focus on strategies to strengthen parking tax receipts but wanted to evaluate comprehensively the policy of implementing e-government parking tax in DKI Jakarta.

E-Government

The growing use of Information and Communication Technology (ICT) since 1990 has had an impact on various sectors, including the public sector. The use of ICT in the public sector is known as E-government (Hussein & Hasan, 2007). The definition of the e-government concept according to Bhatnagar (2009:3) is as follows: the use of emerging technologies for reforming processes of service delivery and citizen engagement. Besides, the definition includes a focus on outcomes. E-government is about a process of reform in the way governments work, share information, and deliver services to external and internal clients. The definition of e-government proposed by Bhatnagar contains the essence that e-government is an effort to provide technology-based services that are a form of reform of the way the government works and focuses on results and focuses on citizen engagement.

The purpose of e-government as stated by Bhatnagar (2009:3): (1) the delivery of better government services to citizens; (2) increase interaction with businesses and industries; (3) empowerment of citizens through access to information or more efficient government management. Also, the application of e-government can provide benefits that can: (1) in the form of reduced corruption; (2) increased transparency; (3) better comfort; (4) revenue growth and/or cost reduction.

The type of e-government relationship according to James SL Yong (2003) consists of; (1) Government to Government (G2G), referring to the relationship between governmental organizations; (2) Government to Bussiness (G2B), covering electronic interactions between government agencies and businesses; (3) Government to Citizen (G2C), refers to the relationship between the government and the community connected through the internet and electrification applications.

Furthermore, the OECD (2016) provides conclusions regarding the key to success in implementing e-government which is broadly grouped into three: (1) vision/political will, consisting of leadership/commitment and integrity; (2)common frameworks/cooperation, consisting of cooperation between agents and funding; (3) customer focus, consisting of access, choice, community engagement, and privacy.

Policy Evaluation

Policy evaluation is an important part of policy analysis. As stated by William Dunn (2018:331) "evaluation refers to the production of information about the value or worth of policy outcomes. When policy outcomes do have value, it is because they contribute to goals and objectives. In this case, we say that a policy or program has attained some significant level of performance". In other words, information about policy results through the evaluation process will reflect on whether the program achieves a significant level of performance or not.

Dunn mentioned (2018: 333) that in evaluating a program or policy, a criterion is required to measure the success of the program or policy. Regarding the performance of policies in generating information there are evaluation criteria including the following:

Table 4. The Criteria of Policy Evaluation

Types of Criteria	Question	Illustration
Effectivity	Has the desired result been achieved?	Services Unit
Efficiency	How much effort is needed to achieve the desired results?	Net-cost Unit Benefit-cost ratio Unit
Adequacy	How can achieving the desired results solve the problem?	Fixed cost (Type 1 problem) Fixed effectivity (Type II problem)
Equaling	Are the costs and benefits evenly distributed to specific groups?	Pareto Criterion Kaldor-Hicks Criterion Rawls Criterion
Responsiveness	Do policy outcomes satisfy the needs, preferences, or values of certain groups?	Consistent with citizen surveys
Accuracy	Are the desired (results) truly useful or valuable?	Public programs must be equitable and efficient

Source: *Public Policy Analysis: An Integrated Approach Sixth Edition* (processed by the researchers)

Utilization of Electronic Services in Tax Administration

A country's tax revenues depend heavily on its tax administration capabilities and taxation policies (OECD, 2017). The development and utilization of Information and Communication Technology (ICT) in recent years provide opportunities for the government, especially tax revenue agencies in the context of tax administration to increase tax revenues, improve efficiency and improve the quality of services provided to taxpayers, while reducing the burden of taxpayer compliance and government administrative costs, and improving law enforcement.

Specifically, the benefits of implementing a well-designed electronic tax reporting system and its widespread use are as follows:
1) The taxpayer compliance burden is reduced because the implementation of tax administration obligations can be implemented online so that taxpayers do not have to waste time. Similarly for overpayment tax refunds that can be sent faster than using a manual system.
2) The data quality is better because of the big number of data items that can be validated when the data is reported by taxpayers, implying that the quality of data submitted has a higher standard.
3) The operating costs of the tax revenue agency is reduced due to the reduction of staff required to process the proposed returns electronically.
4) Overall management of the tax system is better because services for taxpayers can be done more quickly, and management information can be better prepared to be collected and shared.

However, the OECD also underlined the importance for every country that uses electronic archiving systems to address challenges related to limited ICT usage experience, lack of management support at the pre-implementation stage, lack of staff involvement in initial trials, and multi-layered decision-making structures leading to a lack of clear vision of ICT program objectives (2017:42).

RESEARCH METHODS

This study uses a post-positivism approach. The characteristic of the post-positivism approach is the thought of using theory as a reference to understand research problems to create operational definitions (Creswell, 2018). In addition to references to theory, the post-positivism approach is characterized by a close relationship between researchers and the objects studied. In this case, the researcher is directly involved with the object so that the relationship between the observer and the object must be interactive but the researcher must remain neutral.

Data collection techniques used are literature studies and field studies in the form of in-depth interviews with informants directly related to research problems. In-depth interviews are aimed at further digging into the whole topic of research. This is in line with Neuman's (2014) statement on the benefits of conducting in-depth interviews as follows: "Informant can provide historical information and allows researcher "control" over the line of questioning".

Informants interviewed in this study include (1) Head of Regulation II of the Regional Revenue Service; (2) Head of System and Data Implementation Unit; (3) Head of Information System Development Sub-division; (4) Inspection and Assessment Staff; (4) Technical Manager of the Parking Management Unit;(5) Implementation of Government Bank; and (6) academics in the field of Regional Taxation.

Data analysis techniques conducted by researchers using discourse analysis approach, namely as revealed by Paltridge in Wagner et al. (2012:241) this approach is used to make understanding of the text by combining human behavior and culture in interpretation. With the following stages; At the beginning of the study established research questions are intended to be discussed in this study. Furthermore, the researchers determined the scope of the sample data that is considered to represent the population of the study. The data was collected by in-depth interviewing informants and making transcripts of the interviews. Transcripts of the interview were conducted in detail and there was absolutely no manipulation in the process. Then, each transcript is given codes (coding of interview results) according to the consistency of the variables in this study. The final process is that researchers will outline arguments based on the researcher's logical reasoning, existing theories, and the data found in the data collection process. The collected data is presented in the form of direct quotations or explanations from interviews with informants.

RESULTS AND DISCUSSIONS

Evaluation of The Implementation of Parking Tax E-Government Policy

The policy evaluation criteria to be analyzed in this study include effectiveness, efficiency, and accuracy.

1. **Effectiveness**
   Related to the discussion on the criteria of effectiveness, the sub-discussion that will be analyzed is about the benefits for the Regional Revenue Agency (Bapenda) and the benefits for parking taxpayers. Furthermore, the benefits for Bapenda are examined using indicators: (1) supervision of compliance of parking taxpayers, (2) growth of new parking taxpayers, and (3) increased synergy between government agencies with various parties in parking tax management. In terms of benefits for parking taxpayers,

indicators will be discussed regarding (1) ease of registration, payment, and tax reporting; and (2) improving the quality of service for parking taxpayers.

a.   **Benefits for Regional Revenue Agency (Bapenda)**

Analyzing effectiveness is inseparable from the extent to which goals can be achieved by an organization and ensuring that the objectives of a policy are fully achieved or not. Effectiveness is described as a measurement of the extent to which goals can be achieved from the efforts that have been made by the organizers of tax administration and as a marker of whether the objectives of the organizers can be achieved (Alink & Van Kommer: 2011). The benefits for Bapenda to be discussed are: (1) supervision of taxpayer compliance; (2) the growth of the new parking taxpayer; and (3) increased synergy between government agencies in the management of parking taxes in this case related to the Parking Management Unit (UP Parkir) and the Office of Investment and One-Door Integrated Services (DPMPTSP).

Taxpayer compliance in terms of the use of online system devices can be monitored by Bapenda officers in the MOST (Integrated Online Monitoring System) application. The information available on this application include (1) taxpayers who have installed an online devices system; (2) taxpayer status in device use (online or offline); (3) details of daily business transaction data of taxpayers. Based on data retrieval from most applications, the following information is known:

Table 5. The Status of The Parking Taxpayer Device Usage

DEVICE STATUS	BANK			GRAND TOTAL
	BANK DKI	BNI	BRI	
OFFLINE	**48**	**10**	**687**	**745**
0 DAY	-	-	1	1
1-100 DAY(S)	22	3	19	44
100- 200 DAYS	5	1	-	6
200-300 DAYS	10	-	5	15
>300 DAYS	11	6	662	679
ONLINE	**21**	**2**	**3**	**26**
GRAND TOTAL	**69**	**12**	**690**	**771**

Source: Application MOST as per November 2020 (processed by the researcher)

Based on the table above, of the 771 parking taxpayers who have installed the device, only 26 taxpayers (3.37%) daily report their business transactions electronically to Regional Revenue Service (Bapenda). Meanwhile, 745 other parking taxpayers (96.63%), tended not to be routine in reporting (offline) with varying grace periods. Furthermore, the lack of the number of taxpayers who report their business transactions implies limited information obtained by tax officers in supervising taxpayer turnover.

Some possibilities that cause the non-delivery of business transaction data of parking taxpayers submitted by Mr. Ali the Head of Task Force in Data and Information Center of the Regional Revenue

Service (Pusdatin Bapenda) that the possibility of unstable network connection (down) causes failure in sending business transactions accurately. Besides, high-profile taxpayers do not send actual data electronically, consequently, the data submitted on the MOST application may become fewer than the actual bookkeeping of the taxpayer. Another thing that can be done to know the compliance of taxpayers is to implement tax checks. Moreover, the nature of parking tax collection is self-assessment, giving confidence to the taxpayer to calculate, pay and self-report the amount of tax. The fewer the number of underpayment findings from the tax officer can be indicated the taxpayer has deposited his tax with the right amount. The results of the parking tax examination within eight years are as follows:

Table 6. Results of Underpayment Local Tax Assessment Letter (SKPDKB) for Parking Tax Examination Year 2012-2019

Year Reviewed	Number of Tax Objects Reviewed	Underpayment Tax Principle	Average Findings Per SKPDKB	%Increased /(decreased) Findings
2012	935	15.771.616.972	16.868.039	
2013	228	3.335.097.315	14.627.619	13.28%
2014	1192	7.681.280.767	6.444.027	-55.95%
2015	133	6.390.336.695	48.047.644	645.62%
2016	706	5.205.239.177	7.372.860	-84.66%
2017	127	6.652.921.116	52.385.205	610.51%
2018	124	2.709.643.692	21.851.965	-58.29%
2019	381	9.172.008.859	24.073.514	10.17%

Source: Technical Implementation Unit of the Data and Information Center (UPT Pusdatin),2020, processed by the researcher

Based on the table of SKPDKB findings above, it is known that with a simple calculation the average finding of tax payment deficiency still shows volatile figures. Concerning the results of the SKPDKB, it is possible that electronic reporting of parking business transaction data has not all been sent in the right amount. This condition may occur due to several things, the taxpayers may experience network problems so that not all business transaction data is sent in full or the taxpayer does not have the intention of not reporting all his business transactions to Regional Revenue Service (Bapenda). Regarding this possibility is reinforced by a statement from the East Suban tax officer, Mr. Danny who stated that the use of electronic reporting applications can be used as preliminary data in the examiner, but can not be used as a benchmark. This depends on the compliance of taxpayers who indeed input all their business transactions into the system, taxpayers can record on two different systems of use (for taxation or internal companies. Furthermore, in conducting inspection activities, officers do not only retrieve online data systems (CMS / Cash Management System) but also retrieve data from taxpayer databases. This action is performed because the data on CMS tends to be lesser than the taxpayer database. Based on the tax officer's statement, it is known that there are still taxpayers who intend to manipulate the business transactions report. Electronic systems designed by the organizers, namely Bapenda and government banks, can still be conditioned specifically by taxpayers. Looking at these conditions, it takes the ingenuity and experience of the tax

officer who examines the taxpayer. Sometimes as sophisticated as any system that has been created, still required supporting data other than those in the online system is the withdrawal of other data from the taxpayer's bookkeeping system. From the comparison of some of these data, tax officials will look in more detail if there is a difference in business transaction data, which can be used as a basis for the imposition of underpaid taxes.

In carrying out parking tax checks, tax officers can carry out SO (silent operation) as preliminary evidence before the examination. Silent operation is a direct observation of taxpayer business activities carried out by officers without being known by the taxpayer (secretly), for example by transacting as if the public parked the vehicle and observed the situation in the taxpayer's location. On the bill, officers will check with the taxpayer's reported online reporting. According to the tax officer, Mr. Danny's constraints on sending parking transaction data can occur due to the poor quality of the internet network or damaged transaction tools. The repetition of the same data delivery or even the failure of data delivery causes the taxpayer's business transaction report to be a reality. This causes that the system's online surveillance tools need to be filled with inspection activities by tax officers because with tax inspection activities officers can know the level of taxpayer compliance and also technical problems related to tax reporting to avoid avoidance or leakage of taxes.

Supervision of taxpayer compliance in terms of reporting business transactions and also examination is one form of intensification efforts in taxation. In terms of increased revenue, tax authorities can make efforts both intensification and expansion. In addition to measuring the purpose of leak prevention of parking tax receipts, the system's online reporting policy has a target for integrated innovation. Discussion of integration related to relationships or connections either in data on the system or coordination of stakeholders between agencies. In general, cooperation between agencies regulated in the online system policy is stated by the Head of Section II of Regulation, Mrs. Egi Setiawati who stated that in the design of online system regulations involve local government agencies such as the Regional Financial Management Agency (BPKD), Parking Management Units, Government Banks and also partners between Bapenda Fields.

Furthermore, related to the tax payment process involving perception banks, Regional Financial Management Agency certainly requires their involvement as a regional general cash account management agency (RKUD). Where all types of tax payments paid by the taxpayer must boil down to a regional account. The involvement between these parties is following a statement from the Bri e-tax Implementation Manager, Mr. Heri, who stated that cooperation between agencies is outlined in the Cooperation Agreement (PKS). Regarding payments, cooperation is carried out by Government Banks with BPKD, while related to the reporting of business transactions of MCC taxpayers is regulated between the Bank and the Regional Revenue Service (Bapenda).

In addition to the above, in the context of managing the parking tax, as a form of business legality, parking entrepreneurs certainly need a business license in carrying out their operational activities. Off-street parking business license becomes the authority of the Office of Investment and Integrated One-Door Service (DPMPTSP), while the issuance of technical recommendations (Rekomtek) of parking business becomes the authority of UP Perpakiran. This led to a rather lengthy process in issuing parking business licenses. The current condition, known from the results of interviews with

the Technical Manager of UP Perpakiran that the application for parking permits can be submitted online, while the need for the application of technical recommendations from DPMPTSP to UP Parking is carried out offline (outside the system). The condition of data integration that has not been optimized online should be a concern considering the integration of data that the management of off-street parking business permits is also carried out by up parking which is part of the order of PTSP service process is appropriate to be connected electronically.

Based on the description of Up Parking Technical Manager above, the technical recommendations issued contain more or less about the location, Parking Space Unit or SRP, equipment, flow, floor plan images, and others associated with the feasibility of the parking business. The data can be used to calculate the potential parking tax on each off-street parking object. However, the data is not yet available online so there is a possibility of data discrepancies regarding the number of parking tax objects between DPMPTSP, UP Parking, and Regional Revenue Service (Bapenda). Although UP Parking is involved in policymaking related to the online system, the data related to the results of the application of the technical recommendations (Rekomtek) for a parking business license can not be integrated into the existing system. Technical recommendations issued by UP Parking have a connection with tax expansion efforts, namely the addition of new taxpayers. The informant admitted that there is still a gap between the data of parking entrepreneurs based on licensing and the data of parking entrepreneurs based on taxation. On the one hand, taxation is not too concerned with the existence of permits, while UP Parking in carrying out supervision of parking businesses, in addition to the supervision in terms of permits, UP Parking also urges off-street parking entrepreneurs to make tax payments if they meet the provisions as taxpayers. This needs to get special attention both in data integration and coordination between institutions so that the integration in the management of off-street parking business can be monitored together.

b.   **Benefits for the Parking Taxpayers**

The purpose of organizing e-government in reporting taxpayer business transactions is related to improving services to taxpayers. The e-government policy is the implementation of e-tax which is also commonly known as Cash Management System (CMS), which is cooperated with The Government Bank, BRI. Related to the ease obtained by taxpayers from the use of CMS, stated by the BRI e-tax implementation manager, Mr. Heri who stated that CMS is designed to facilitate taxpayers because in cms daily transaction reports taxpayers are automatically connected to its parking bill. Furthermore, if the total monthly business transactions have been recorded correctly in their entirety, the taxpayer prepares the funds in the account, and the tax payment is made automatically so that the e-SPTPD form (electronic Regional Tax Return and e-SSPD(electronic Regional Tax Deposit Letter) is printed automatically. The payment data is automatically validated by the Bank by obtaining the Regional Revenue Transaction Number (NTPD). If the taxpayer has got payment validation, then the data will be recorded automatically to the Bapenda system, so that taxpayers do not have to report to the Tax office so that taxpayers are facilitated tax affairs without having to move around the place of transaction.

In line with the bank's statement, a different response was delivered by parking taxpayers who recognized the ease of the CMS, but on the other hand, taxpayers had to reconcile the data on the system with CMS data to check the suitability of data between the two.

2. Efficiency

This sub-article efficiency, divided into 2 (two) dimensions, namely reduction of compliance cost from taxpayers and reduction of administrative cost in the management of parking tax from the Regional Revenue Service (Bapenda) side.

a. Reduction of Compliance Cost From Taxpayers

The use of e-government facilities provided by the Regional Revenue Service (Bapenda), has an impact on the savings of compliance cost from the taxpayer side. This was stated by parking taxpayer Mr. Hendy from PT C3, who stated that the existence of an online system is felt to save more time because there is no need to queue at the Bank or the Tax office. Besides, the Bank's administrative costs incurred tend to be small compared to the amount of tax that will be paid. Related to the statement of parking taxpayers above, taxpayers feel the savings of bank fees in fulfilling their tax obligations, the costs incurred in rupiah are much less when compared to the implementation of previous tax obligations when still offline. Furthermore, taxpayers are also psychically more comfortable because there is no need to feel the worry after all there is no need to bring large amounts of cash to pay taxes. Besides, taxpayers do not need to spend transportation costs, no need to be annoyed because of congestion as well as time efficiency without the need to queue to the bank and also report to the tax office.

Referring to the taxpayer's statement, cost savings both monetary and emotional sacrifices are minimally felt in the fulfillment of their tax obligations. This is in line with the compliance cost category from the taxpayer side which is categorized into 3 (three) by Sandford in Rosdiana & Irianto (2013:176-178), namely; (1) direct money cost, which is a cost that can be measured in monetary units; (2) time cost, costs that are difficult to measure by monetary units, but rather time that must be sacrificed by taxpayers in performing their taxpayer obligations and reporting tax; (3) psychological cost, is an emotional sacrifice felt by taxpayers in carrying out their tax obligations such as feeling depressed or stressed (psychic burden).

Of the three types of compliance cost, taxpayers feel relief in costs related to monetary expenditure, time, and also an emotional burden. It also shows an increase in taxation services because taxpayers feel there is a perceived improvement in services while still offline and currently online.

b. Reduction of Administration Fee in Parking Tax Management

Referring to Pergub No. 98 of 2019, that one of the objectives to be achieved from the electronic transaction data reporting policy is efficiency in tax collection. Good tax administration policies and systems in addition to their effectiveness can be seen also in terms of efficiency. The efficiency of tax collection costs from parking tax management was conveyed by the tax officer Mr. Danny that there

are savings in the use of paper due to the reduction in the printing of SSPD and SPTPD forms, as well as printer ink and box files because taxpayer reporting documents are more paperless. Besides, related to inputting inspection data, tax officers do not need to input the transaction of the taxpayer's deposit payment because it has been automatically deposited in the system at the time the taxpayer made the payment.

From the tax officer's statement, it appears that the savings from the use of office stationery in the form of continuous form paper, printer tape, and box files. Furthermore, taxpayer payment data that was before the existence of online reporting officers input back taxpayer data, currently does not need to be done again because it is automatically inputted in the SP2D system report (Local Tax Collection System). This further accelerates the completion time of the work, especially in terms of filling the Paper Kerta Examination in the system, because the officer only inputs the tax deficiency figure on the calculation that has been analyzed by the previous officer.

Furthermore, the savings are in line with the definition of efficiency put forward by Rosdiana & Irianto (2014:103) which states that the tax administration can be said to be efficient for the tax authorities if the cost of collection is less than the tax that the government successfully collects. While efficient means for taxpayers is the cost that must be incurred by taxpayers in carrying out their tax obligations should be reduced to a minimum. Related statements from tax officers and the definition of academics above, that administrative costs one of them concerns operational costs incurred by the tax authorities. Operational cost efficiency is demonstrated by the completion of work by officers in a good and timely manner by saving energy, cost, and time. This is also in line with the opinion of Prawirosentono and Primasari (2015) which states that efficiency is related to the number of sacrifices spent to achieve goals, if the sacrifices that occur are too large, then it can be said to be inefficient.

3. **Responsiveness**

The success of implementing a policy is determined by the commitment of the policymakers. Consistency in the purpose of improving services to the community raises responsiveness between the Regional Revenue Service (Bapenda) and Banks that focus on meeting the satisfaction of the public or taxpayers. The responsiveness in this sub-language is segmented in terms of taxpayer responsiveness, Bapenda responsiveness, and government bank responsiveness.

At the beginning of the implementation of the policy of integration between the system owned by taxpayers to the Regional Revenue Service (Bapenda), reaping various responses from taxpayers, between rejecting or accepting. Related to the taxpayer's response to online business reporting obligations submitted by BRI e-tax Manager Mr. Heri that two types of taxpayers found in the field by the Bank implementer, there are taxpayers who are cooperative or do not refuse when the bank wants to install an online system, taxpayers of this type provide convenience to the Bank implementer in carrying out its duties. While the type of taxpayer who has a resistant attitude, usually the bank communicates with the Tribal Officer Agency (Suban). The need for personalized and more persuasive treatment for taxpayers is being resented, by the Bapenda Tribe to better educate about the benefits and socialize the sanctions that will be imposed if the taxpayer rejects the obligation.

In terms of Regional Revenue Service responsiveness, referring to the results of interviews with the Head of Task Force in Data and Information Center as the manager of the system, the Regional Revenue Service conducts socialization for tax officers providing both offline and online training facilities. The use of social media such as Instagram, WhatsApp, and Telegram applications has become a means of sharing information, with electronic flyers expected to be conveyed to officers throughout Jakarta.

Meanwhile, in terms of the responsiveness of the Government Bank, from the interview obtained from the BRI e-tax Manager, it is known that the BRI provides material related to new products to bank officers involved in e-tax services. Bank officers consisting of two parts, marketers and operational personnel, learn about product knowledge that will be introduced to customers in this case taxpayers.

4. Accuracy

The accuracy that becomes the basis for the analysis of the discussion is related to the extent to which existing policies and implementations have achieved a viable goal in the implementation of electronic-based services. Appropriateness is a criterion used to select several alternatives to be used as recommendations by assessing whether the results of the recommended alternatives are a viable goal choice.

Referring to Pergub No. 98 of 2019 Article 3 paragraph (1) which states that taxpayers are obliged to report all business transaction data that is the object of local tax electronically, that the Article means that all taxpayers registered in the Regional Revenue Service (Bapenda) database are no exception, all must be able and willing to report transactions of their business activities online. This policy seems assertive regardless of the capabilities and limitations that taxpayers have.

Limitations that become obstacles in the field explained by Mr. Heri from BRI that the reality in the field, some taxpayers experience problems in the installation of devices both in facilities and personal abilities. Technical constraints commonly experienced by parking taxpayers are limitations in signal strength, due to point of sales (POS) parking located on the basement floor. While some taxpayers have sought additional devices such as signal amplifiers or other applications, barriers to sending online data per day cannot be done on a transaction-by-transaction basis and or on a daily routine. Policies that require this tend to make it difficult to cause inconvenience to taxpayers.

The unpreparedness of some taxpayers in the implementation of this policy raises the potential for non-compliance. Where violations of this provision are subject to administrative sanctions in the field of business licensing Pergub No.98 of 2019 Article 3 paragraph (4) to paragraph (7) stated that if the Head of Regional Devices imposes administrative sanctions in the form of temporary revocation of business licenses or permanent revocation of business licenses, the Head of Regional Devices makes a letter of recommendation to the Head of DPMPTSP.

Governor's Regulation No. 98 of 2019 is one of the fiscal regulations, which should regulate obligations and sanctions in the field of taxation. As the consideration of this Governor's Regulation refers to the above regulation, namely Regional Regulation No. 6 of 2010 concerning General Provisions of Local Taxes. (Perda KUPD). In the Kupd Regulation itself, the sanctions regulated are only two, namely the first administrative sanction of 2% per month for late payment of taxes and a 2-year prison sentence of

ultimum remedium. However, in Pergub 98 there are administrative sanctions in the field of business licensing. This indicates disharmony between the Existing Regulation and Governor's Regulation. Revocation of a business license can be counterproductive because if a business is revoked both temporarily and permanently, it will result in the cessation of operations of the business. If business activities stop not only the businessman who will lose his income, the local government also potentially loses revenue because the basic taxation of the taxpayer's business is stopped.

From several points of view stated above, it is best to require taxpayers to report daily business transactions electronically should be categorized, for example in terms of infrastructure facilities owned by taxpayers or can also be from the categorization of turnover received by taxpayers. Along with the higher turnover of businesses obtained by taxpayers, they will generally build an internal system that supports to facilitate their work system. Furthermore, the regulation of sanctions regarding the revocation of existing business Pergub No. 98 of 2019 should be reviewed because the turnover of taxpayers' businesses is inseparable from the existence of a business license that legalizes an entity can conduct economic activities. If the taxpayer's business license is revoked, the business may not be able to operate properly because there is no business legality, which will affect the business income of taxpayers who will later become the basis of taxation. This condition can indirectly have counterproductive implications for tax receipts because the amount of tax owed depends on the turnover of the taxpayer's business.

Furthermore, the regulation of sanctions for the revocation of business licenses is not regulated in the Regional Regulation of The General Provisions of Local Taxes (Regulation No. 6 of 2010 on KUPD) and also Law No. 28 of 2009 on Local Taxes and Regional Levies. Disharmony in this tax law level needs to be reassessed because the sanction of revocation of business license as a deterrent effect on the refusal of business reporting is not regulated in the positive taxation law namely Regional Regulation No. 6 of 2010 on General Provisions of Local Taxation (Perda KUPD) and Law No. 28 of 2009 on Local Taxation and Regional Levy (PDRD Law), thereby causing disharmony between policies.

Analysis and Discussion of Factors That Determine The Success of E-Government Parking Tax in DKI Jakarta

The success factors of e-government that will be analyzed in this research are the leadership factors, the collaboration between agents, and privacy.

1. **Leadership**

   Leadership and commitment at the political and administrative level are crucial to the continuity of the implementation of electronic-based community services. Committed leaders are needed to deal with change; leaders who stay persistence when benefits cannot be achieved in the short term, who respond when something is not right so that right decisions can be made following the purposes of the organization.

   Leadership at the political level of electronic service is at the Governor level because the legal basis that becomes the reference is the Governor's Regulation. This was conveyed by the Head of Bapenda System and Data Implementation Unit, Mr. Ali Hasan, that finding the right solution for the inhibitions in the implementation of a government program is necessary to avoid further implications. In this case, the

regional head represented by the Deputy Governor has the authority to change a policy that is perceived to be less appropriate into an appropriate policy. However, if the inhibitions on the use of regional finance are considered too complicated, the solution is to cooperate with third parties such as banks. The leadership can provide a way out of the existing problems, and until now the decision has continued.

Accordingly, in the administrative level at the agency level online system activities are supervised and accompanied by the Technical Services Unit of the Data and Information Center (Pusdatin) while at the regional level, the assistance for the Bank implementation team is carried out by officers from the Tax Revenue Department (Suban) consisting of 5 (five) Tax Revenue Department at each level of the DKI Jakarta administrative city area. Assistance at each administrative level refers to Governor Regulation No. 154 of 2019 concerning Organization and Working Procedures of Regional Revenue Agency Article 46 paragraph (4) letter k and Article 38 paragraph (2) letter m.

2. Collaboration Between Agents

E-government will become more effective when agents work together in a group of customer-focused agencies (OECD: 2003). Agents related to the implementation of e-government parking tax consist of the Regional Revenue Service and Department (UPT Pusdatin and Suku Badan) and Government Banks. Related to coordination with the Government Banks, the Head of Task Force in Data and Information Center, Mr. Ali Hasan, Regional Revenue Service representatives, and banks need to conduct harmonious cooperation aimed at providing the best service for taxpayers. The cooperation between The Government Bank and the Regional Revenue Service is reflected by the monitoring and evaluation meetings held periodically. This monitoring and evaluation meeting contains an agenda on the progress of online device installation conducted by BRI, BNI, and Bank DKI, the delivery of obstacles encountered in the field as well as solutions needed for obstacles arising. Besides, BRI managers also added the participation of the Regional Revenue Service in socialization is also very supportive that good communication and cooperation for the satisfaction of taxpayers is the determining factor in the efforts to digitize tax administration. In a digital context, organizations need to be more creative in using new ways of communicating, faster in workmanship, faster in mindset, and faster in changing behavior, which is needed in digital transformation (Mc Kinsey: 2018).

In the event of complaints or obstacles found by taxpayers, BRI itself has prepared a service for e-tax customers. The solution presented by Mr. Heri refers to the statement of BRI, that the problem-solving facility has been prepared in advance, although the problem is not necessarily found. Various types of media can be used in the submission of questions, complaints, and requests for assistance ranging from hotline numbers via telephone lines, electronic mail, to chat via WhatsApp group This shows the readiness of the BRI to provide satisfactory services for taxpayers.

3. Privacy

These privacy criteria relate to the confidentiality of taxpayer data which includes discussions on taxpayer data protection commitments, real efforts made in protecting such confidentiality, and sanctions in the event of a breach in the event of a leak of taxpayer data.

From the results of the interview with the Regional Revenue Service (Bapenda), it is known that in cooperation with third parties, the Data and Information Center prepares a kind of agreement in this case NDA (Non-Disclosure Agreement) documents related to what data can be used for outside parties. The NDA itself is valid for the period of the cooperation contract. Meanwhile, from the side of the government bank, according to Mr. Heri administratively the commitment to privacy guard carried out a commitment to privacy at the bank, arranged each per officer by making a statement. Violation of the leak of taxpayer privacy data, then the bank clerk will be punished with the termination of employment.

In addition to legal documents for the protection of taxpayer data, the real efforts made by the Data and Information Center (Pusdatin Bapenda) is to regulate the privacy of the system with several stages so that it is not easily leaked or misused. The system use encryption and two stages verification when the user logs into his account. However, this condition will remain futile if the taxpayer gives the identity of the user to an irresponsible party. Meanwhile, from the government banks point of view, according to the BRI, the system of privacy protection is carried out with electronic data security standards of banking institutions, creating a system that can be visited by users who have been registered before, with security in the form of unique user id and password. Moreover, in approving a banking transaction with a fairly material monetary amount, the approval process is made tiered so that there is a control system held by several users.

The existence of regulated commitments and efforts made to avoid leakage of taxpayer data is incomplete if no sanctions are regulated in the event of a violation of it. Sanctions for leakage of customer data, absolutely no tolerance to employees if known to commit violations related to the leakage of taxpayer data, sanctions are not the responsibility of termination of employment (layoffs), because the leak of customer data can threaten the reputation of the agency itself.

CONCLUSIONS

The evaluation results of the implementation of e-government parking tax policy in DKI Jakarta are as follows: (1) the benefits of the online system have not significantly helped tax officers in monitoring compliance of taxpayers. This can be seen from the data of the number of taxpayers who routinely report new business transactions around 3.37%; (2) the existing e-government application has not been able to integrate data between DPMPTP and Parking Management Unit (UP Perparkiran) in terms of managing off-street parking business; (3) sanctions concerning the revocation of business licenses are not following the higher taxation regulations (lex superior derogate legi inferiory); and (4) the obligation to report business transactions online has not been optimally applied to all parking taxpayers, because there is unavailability both from the taxpayer side and electronic device support, which causes business transaction data not to be sent accurately.

Factors that determine the successful implementation of e-government parking tax in DKI Jakarta can be seen from the results of the research as follows: (1) the commitment and strong integrity of the Regional Revenue Service (Bapenda) in handling the problem of limited funding in the procurement and maintenance of online system devices by cooperating with Government Banks; (2) collaboration between the Regional Revenue Service (Bapenda) and the Bank shall be demonstrated by jointly providing services oriented

towards taxpayer satisfaction in terms of socialization, education and problem-solving of taxpayers; (3) in terms of security of taxpayer data confidentiheadty, both Bapenda and Government Banks that have regulated this provision in the Cooperation Agreement are expected to implement it within the online system by creating two phases identification and to provide tiered authorities in conducting transactions.

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