

Community Readiness in Implementing E-Government in Online Services at the Pratama Tax Service Office in Palopo City

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ABSTRAK

Pemerintahan berbasis elektronik atau dikenal dengan e-Government menjadi populer seiring perkembangan dan kemajuan teknologi informasi dan komunikasi. Tuntutan masyarakat yang semakin meningkat, sejalan dengan perubahan teknologi yang diciptakan untuk mempermudah dan memperbaiki kualitas manusia. Namun kesiapan masyarakat dalam implementasinya tidak berjalan maksimal. Salah satunya terjadi di Kantor Pelayanan Pajak Pratama Palopo. Untuk mengumpulkan data, peneliti menggunakan dua jenis sumber data yaitu data primer dan sekunder, dimana data primer ialah data yang didapatkan dari hasil wawancara dan data sekunder adalah Informasi ini biasanya berasal dari sumber data yang sudah ditangani oleh akademisi lain. Penelitian ini menggunakan pendekatan penelitian kualitatif, karena tujuan utama penelitian adalah untuk mendapatkan data Penerapan e-Government menginginkan adanya perubahan dalam pemberian pelayanan kepada masyarakat, suatu sistem untuk penyelenggaraan pemerintahan dengan memanfaatkan teknologi informasi dan komunikasi terutama yang berkaitan dengan pemberian pelayanan kepada masyarakat. Oleh karena itu terdapat beberapa faktor dalam pengembangan e-Government faktor tersebut berasal dari faktor teknologi, ekonomi, globalisasi, nasional serta local.

ABSTRACT

Electronic-based government, or e-Government, has gained popularity along with the development and advancement of information and communication technology. The public's growing demands are in line with technical advancements intended to make life easier and better for people. Yet the community's preparedness for its execution hasn't been the best. The Pratama Tax Service Office in Palopo makes this clear. Researchers employed primary and secondary data sources to collect data. Interviews were used to gather primary data, and material previously processed by other academics provided secondary data. The primary goal of this study was to gather data on the implementation of e-government, which aims to change the way services are provided to the public. E-Government is a system of government administration that makes use of information and communication technology, especially when it comes to public services. As a result, several factors, including technological, economic, globalized, national, and local ones, affect how e-government develops.

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INTRODUCTION

The increasing demands of society are associated with technological changes designed to simplify and improve human quality of life. Although the government was once renowned for its extremely inefficient, wasteful, and highly functional bureaucracy, modern society demands government performance that is quick, economical, and process-oriented to offer the public substantial and competitive support (Idly, 2019). In the past, computerization and the creation of computer-based Management Information Systems were the main concepts associated with

e-government. Nonetheless, the integration of data and information across government departments via Internet technology is the main focus of Indonesia's present understanding of e-government. The bureaucratic organization, procedures, mindset, organizational performance, bureaucratic culture, bureaucratic innovation and information technology, bureaucratic behavior, service systems and strategies, transactional leadership, adaptive organizational structure, corrupt organizational behavior, poor policy implementation, lack of good governance principles, and bureaucratic communication are some of the factors that contribute to the poor quality of public services (Fhany Indria Kusuma et al., 2020). By creating e-registration, e-billing, and e-filing systems to help taxpayers fulfill their obligations in filing tax returns and other tax-related activities, the Directorate General of Taxes has implemented e-government in tax services to improve service delivery to the public (Latif, 2023).

E-Government represents an initial step toward the advancement of information and communication technology in the realm of governance, particularly concerning the dissemination of information and the provision of services to the public. What was previously conducted manually can now be performed through electronic means, thus streamlining the service process. E-Government marks the beginning of developmental progress in the Indonesian government sector. However, it is unfortunate that many e-Government administrators still lack a thorough understanding of e-Government and the necessary steps for its various developments.

The condition is based on PER-24/PJ/2009 dated March 16, 2009, regarding the Procedures for the processes for using the e-Registration System to register taxpayer-identification numbers, certify taxable entrepreneurs, and make changes to the taxpayer and taxable entrepreneur data. It is anticipated that this system, through more cost-effective and efficient service systems, equal quality of service, and efficient service systems, will help new taxpayers register their Taxpayer Identification Numbers (NPWP) and raise public tax awareness.

Table 1.1
The actual Number of taxpayers (TP)

	2020	2021	2022
Amount of TP	116,691	32,921	40,234
TP e-filing			
The Actual Number	771,863,000,511	809,168,488,777	946,638,349,365

Data source: Internal research Data, 2023

One of the government agencies that has implemented e-Government is the Directorate General of Taxes, specifically the Pratama Palopo Tax Service Office. This initiative aims to enhance various public service activities in order to achieve bureaucratic reform and modernize tax administration. Many of the service activities conducted across different departments and sections at the Pratama Palopo Tax Service Office have largely been carried out using e-Government applications.

One example is the Directorate General of Taxes website, with the domain www.pajak.go.id, which serves as a concrete demonstration of the agency's adoption of e-Government. The website functions as an information source that the public can use to find the information they need. The Palopo Revenue Office deals with the challenge of promoting taxpayer compliance in the city to enable revenue realization to reach or surpass the designated goals. The Palopo City Primary Tax Office has introduced an innovation in tax administration: the use of e-

Government-based services. Operationally, two main categories of public services are provided to the community: first, services that are provided for the general needs of the community without considering the needs of any individual, such as the establishment of health centers, transportation facilities, educational institutions, and security. Second, services that are provided to individuals, such as identity cards and other documents (Heriyanto, 2022).

According to Law No. 25 of 2009 on public services defines public service as an action or sequence of actions taken by public service providers to provide goods, services, and administrative services that meet the needs of all citizens and residents in compliance with the laws and regulations (Diana Putri & Roisul Basyar, 2023).

E-Filing is an electronic online tax service system introduced by the Directorate General of Taxes to facilitate tax compliance for taxpayers. Additionally, the e-Filing system remains highly active and is frequently used by the Directorate General of Taxes to provide tax services to the public. It is a popular choice among taxpayers for various tax-related activities, especially for registering Taxpayer Identification Numbers (NPWP) and filing Tax Return Forms (SPT). The e-Filing system simplifies tax obligations for the public, making tax-related processes more effective, efficient, and cost-effective.

The use of e-Government as a service medium allows taxation to demonstrate its role and function as a key source of state revenue within the National Budget. The advancement of information technology brings numerous benefits to human life, such as easier access to information, improved communication, and simplified transactions. Moreover, the development of information and communication technology aids individuals in performing their activities more efficiently, as tasks can be completed quickly, cost-effectively, and accurately, thereby enhancing work productivity. As a guarantee of clarity for service recipients, all public service providers are required to have service standards and to publicize them. Service standards are guidelines that must be followed by both the provider and the recipient when providing public services (Hawa & Salomo, 2020).

A problem that has arisen in the submission of Tax Return Forms (SPT) is the long queue of taxpayers nearing the reporting deadline and the limited number of SPT data recording staff at the Pratama Serang Tax Service Office. This limitation causes delays and even backlogs in data recording. To improve service to taxpayers in submitting SPTs, the Pratama Serang Tax Service Office has now developed e-Filing to facilitate easier submission. This system is expected to enable data recording at the office to be faster, more accurate, and more convenient, as it allows submissions to be made anytime and anywhere, 24 hours a day, seven days a week.

From the initial observations and research conducted at the Pratama Palopo Tax Service Office, several issues were identified :Firstly, the quality of human resources is still inadequate and lacks the necessary expertise, particularly in operating the e-Filing system. This is evident from the insufficient number of staff with the required competencies and the misalignment of employee placements with their skills. Currently, only 5 operators are handling the system 3 for NPWP and 2 for SPT while the required number of staff is between 9 and 10 to meet operational needs effectively.(Researcher, 2023).

Secondly, there is a lack of training for employees, particularly technical training for those operating the system. As a result, these operators often lack sufficient technical skills to perform their tasks effectively and have not fully mastered the system. This deficiency in training disrupts the quality of service provided to the public. The insufficient technical training in system operation and procedures results in limited knowledge and control over the system. Consequently, when issues arise with the system, operators are unable to address them

promptly and effectively. (Researcher, 2023).

Thithly, there is a low level of public awareness regarding the need to abandon old habits and transition to new systems for various tax-related activities, such as NPWP registration and Tax Return Form (SPT) submission. This is because people are more familiar with manual service methods by visiting the Pratama Serang Tax Service Office in person, rather than using the systems provided by the Directorate General of Taxes. As a result, many individuals are reluctant to switch from traditional methods to e-Registration, e-SPT, and e-Filing for NPWP registration and tax reporting. (Researcher, 2014).

This issue is intriguing to study and research, as it significantly impacts the sustainability of the state and the well-being of its citizens. It is also important to identify the underlying factors causing these significant problems across various aspects. Therefore, the author undertakes a study to examine and analyze the research titled "Public Readiness for E-Government Implementation in Online Services at the Pratama Tax Service Office in Palopo City."

The people and the government have a relationship that is similar to that of producers and consumers, with the people acting as the customers and the government acting as the producer. To give the people the highest level of pleasure, it is the government's responsibility to carry out its service functions as effectively as possible (Heriyanto, 2022). Plested (2006) stated that the resources in concern consist of expertise, financial support that is easily obtained, and evaluations of initiatives to solve new issues. Indicators of community resources, time, and capital are used to characterize the dimensions of resources in terms of social attitude toward issues and the degree of support. a system of government that makes use of information and communication technology, is to improve public service delivery, particularly when it comes to community service. Therefore, the use of information and communication technology in government administration by governmental agencies to enhance performance and the government-party interaction can be defined as e-government. According to the explanation, the research will concentrate on two areas: whether any barriers are preventing many taxpayers from utilizing the e-government system services, and how prepared the Palopo City Primary Tax Office's e-government services are to serve the community.

The implementation of e-government is a means to improve the ability of the government as an organization that carry out tasks associated with national life. To compete in the global arena, the government apparatus's e-government application skills are constantly being developed. Three crucial components that need to be carefully taken into consideration for the successful application of digitalization principles in the public sector are studies and research from the Harvard JFK School of Government (Ulfa, 2018). When deciding which e-government application types should be built first to give a major value (benefit) that the public may experience, the government must be very careful in setting priorities. It can be counterproductive for the government to misjudge what the public needs, which would make it more difficult to advance the e-government idea. The successful deployment of the e-Government network will depend on the integration of these three essential components, which together will comprise its nexus or central nervous system. In other words, experience indicates that there is a substantial likelihood of project failure if a government tries to execute the e-government idea without taking into account these three nexus-forming factors (Wirawan, 2020). The government requires financial means to meet these obligations to guarantee the continuation of national growth. Taxes are one such source, and they are now geared toward maximizing state revenue. Many professionals offer different views when defining taxes (Bagyawan & Prasetyani, 2022).

The utilization of e-Government-based services in tax administration has innovated by using e-

Government-based services for tax administration. As a result, it's critical to assess the scope of the institutional actions made by Palopo City's Pratama Tax Office to get ready to deploy e-government-based service systems for tax administration. The public may become more interested in adjusting to electronic-based services as a result. The goal of this study is to determine and elucidate the Pratama Tax Office's e-government service readiness in terms of serving the Palopo City public, as well as the barriers that would prevent many taxpayers from utilizing the e-government service system.

Literature Review

Based on Ulfa (2018) titled "Implementation of E-Government at the Investment and One-Stop Integrated Services Office of Palopo City" support the purpose of this study in comprehending and evaluating the use of e-Government in the Investment and One-Stop Integrated Services Office of Palopo City in an endeavor to enhance licensing services. The Head of Information and Services, the Technical Team Leader, the Operator Supervisor, the Online Service Operator, staff members, and community service users are among the informants in this descriptive qualitative technique. Miles and Huberman's data analysis techniques—data condensation, data reduction, and conclusion drawing—were used for the acquired data. The results of the study show that the Investment and Integrated One-Stop Service Office in Palopo City is still not making the best use of e-government. This is demonstrated by the cultural background and educational attainment of Palopo City's service consumers, who are not yet used to internet-based services. Government socialization does not extend to the neighborhood level; it only reaches the district level. Infrastructure and human resources are similarly undersupported. Thus, it is essential to provide community education and socialization about e-government as a high priority.

According to Abdul Aziz Ahmad (2022) under the heading "The Implementation of E-Government in Improving Licensing Services at the Investment and Integrated One-Stop Service Office and Manpower (DPMPTSPK) of Kuantan Singingi Regency" implementing e-government through online processing of licensing and non-licensing concerns accessible on the SIPADDU website (Integrated Licensing Service Information System) is one attempt to improve licensing services at DPMPTSPK Kuantan Singingi. This study aims to comprehend and evaluate the barriers to and facilitators of e-government adoption in the context of enhancing licensing services at Kuantan Singingi Regency's Investment and Integrated One-Stop Service Office. The study employs a quantitative methodology, wherein 33 persons who were sampled were given questionnaires. The acquired data are then descriptively examined using percentages. According to the study's findings, 1) the Investment and Integrated One-Stop Service Office of Kuantan Singingi Regency's use of e-government to enhance licensing services received an overall score of 1.964, falling between 1.486 and 2.079, and was therefore categorized as "fairly good." This is because some indications are still seen as being rather good, such as the content indicator, which shows that users of the SIPADDU website are unable to get the help they need. Although the SIPADDU website offers a search engine service, it does not operate efficiently, and there is still no FAQ (commonly asked questions) facility for public involvement and innovation indicators. The two main impediments are insufficient socialization in the community and scarce resources.

Cahyati Ita, Tjoetra Afrizal, and Ikhsan (2020) stated that the Implementation of Electronic Government Policy in KPP Pratama Meulaboh has a purpose to ascertain how KPP Pratama Meulaboh, West Aceh Regency, is implementing electronic government to

enhance the quality of public services. With the introduction of electronic government, which offers the services and information required by the community, the process of providing services to the public is becoming more and more simplified. This study used a descriptive strategy in conjunction with a qualitative research methodology. The research findings indicate that KPP Pratama Meulaboh's use of electronic governance is doing rather well. This is demonstrated by the effective lines of communication both inside and outside of KPP Pratama, with stakeholders, by the general availability of resources, by the conscientious conduct of policymakers, and by the bureaucratic framework that facilitates the use of electronic government.

Based on regulation number 25 of 2009 Article 1 on Public Services, public service is defined as follows: "Public Service is an activity or series of activities in the context of fulfilling service needs by the laws and regulations for every citizen and resident concerning goods, services, and/or administrative services provided by public service providers" (Jalma et al., 2019).

The concept of Community Readiness

The measurement of community readiness uses six dimensions to identify the community's level of preparedness for an issue. These dimensions are key factors that can influence a community's readiness to address an issue. According to Plested (2006), the dimensions used are as follows:

1. Community Efforts According to Plested (2006), it is important for community efforts to be involved in understanding efforts, programs, and policies related to emerging issues. According to the KBBI (Kamus Besar Bahasa Indonesia), "upaya" can be interpreted as efforts or attempts to achieve a goal or solve a problem.
2. Community Knowledge of the Efforts According to Plested (2006), knowledge related to efforts entails understanding the role of communities in those efforts, the effectiveness of those efforts, and whether they are accessible to all members of society. Plested (2006) defines knowledge related to community efforts as knowing whether the general public is aware of the existing efforts.
3. Leadership As a leader making decisions for the organization, is done with an understanding of the issues and identifying alternative solutions. The leader's role further extends to being an organizational information source with specific capabilities as needed by the organization, thus becoming a valid resource for the community. Additionally, the leader acts as a liaison with external parties so that the organization can develop relationships outside of its structure
4. Community Climate According to Plested (2006), community climate refers to how the community perceives an issue. The community climate can be understood through the level of concern among its members. This concern can range from no concern at all, to growing concern, and eventually to a state where there is a sense of responsibility towards the issue at hand.
5. Community Knowledge about the Issue According to Plested (2006), community knowledge of issues, involves how the community understands the causes, consequences, and impacts that arise from development within the community. This includes assessing the level of knowledge and how well-informed the community is about the issues at hand.
6. Resources Related to the Issue The development and evaluation of professional resources related to issues can be seen based on human resources such as the

number of experts, time, money, and knowledge. In this research, resources can be measured both before the issue arises and after efforts have been made to address the issue.

Types of Community Readiness

The community readiness model is designed to observe the community's response to existing programs (Edwards, 2000; Plested, 2006). Here are the nine stages of community readiness:

- a) No Awareness: At this stage, the community or community leaders are not yet aware that the issue is a problem.
- b) Denial: Only a few or hardly anyone is aware of the issue. Some may be aware but think it's not their problem or feel helpless.
- c) Vague Awareness: There is a similar feeling among the community that there is an issue, but information is scarce and there is no leadership role or motivation to solve the issue. The community climate is unable to motivate leaders.
- d) Preplanning: The community realizes that something can be done. There is leadership involvement, but efforts are not yet focused and detailed. The community climate begins to show initial knowledge to address the existing problem.
- e) Preparation: There is information about the issue, and there are pros and cons regarding existing activities, although not based on formal data collection. Leadership plays an active role. Decisions are made regarding what will be done and who will do it. Resources (human, financial, time, etc.) are actively utilized. The community climate offers support for efforts.
- f) Initiation: Available information is used to organize efforts (activities, actions, and policies). There is enthusiasm among leaders due to the issue.

Form of community readiness

Community readiness refers to how well the community is prepared and able to participate in the implementation of digital bureaucracy. It is crucial to realize and optimize this readiness because it is a key factor in the success of digital bureaucracy implementation itself.

Barriers to Community Readiness

Recently, many public services in Indonesia have websites accessible via the Internet. However, in reality, these websites do not function properly due to the existence of services that cannot be used or accessed. In the implementation of e-government, government agencies or institutions intending to adopt it must be prepared and agile in facing various challenges. Similarly, the readiness of the community that will use this e-government-based public service system is crucial. This readiness will be the benchmark to determine whether the e-government-based public service system has been successfully implemented or not and whether it is beneficial. This readiness will be the benchmark to determine whether the e-government-based public service system has been successfully implemented or not and whether it is beneficial. To assess this, this study adopts the readiness concept proposed by (Musa, 2010 as cited in Tumewu et al., 2022), which includes:

- 1. Infrastructure
- 2. Human Resources

3. Government and Institutional Management

These elements are critical in evaluating the readiness and effectiveness of e-government initiatives in delivering public services.

E-Government

Electronic Government or e-government has become popular alongside the development and advancement of Information and Communication Technology (ICT). In this context, the government, as an organizational authority, must enhance its capabilities in carrying out its tasks and functions. Italy might be considered one of the most comprehensive and detailed countries in defining e-government, which can be summarized as: "The utilization of modern ICT to modernize our administration, encompassing the following actions:

1. Computerization aimed at improving operational efficiency within each department and agency;
2. Computerization of services provided to citizens and businesses, often involving integration across different departmental and agency services;
3. Provision of ICT access to end-users of government services and information."

The implementation of e-government aims for a transformation in public service delivery—a system for governance utilizing information and communication technology, particularly concerning services provided to the public. e-Government is characterized by the use of communication networks with a certain level of connectivity that can connect various parties. For example, it connects the government with the public, the government with businesses, the government with other government entities, and the government with employees. Additionally, e-government can enhance government performance and streamline administrative processes. The presence of the above aspects makes it easier to distinguish the various types of e-Government. Based on these aspects, e-Government types are divided into three main classes:

1. **Publish or Public Information:** This is the simplest implementation of e-government because the applications used do not require large and diverse resources, and the scale is small. The communication involved is typically one-way. In this class of published or public information, the Internet plays a crucial role in facilitating communication between the government and the public. With the Internet, interactions between the government and the public become faster and more efficient.
2. **Interact or Interaction:** This involves interaction between the government and stakeholders. There are two methods for providing interactive services: "The first method is through portals where related websites offer search facilities for those seeking specific data or information. The second type involves the government providing channels for the public to engage in discussions with relevant units, either directly (such as through chatting, teleconferencing, web TV) or indirectly (via email, frequently asked questions, newsletters, mailing lists)." This type encompasses communication in both direct and indirect forms. Interaction has the potential to enhance opportunities for public participation with the government quickly and freely. Facilities provided in this type include polling or discussion rooms on government websites, enabling faster communication between the government and the public.

3. Transact: This involves two-way interaction between the government and stakeholders with interests. This process entails transactions related to the transfer of funds from one party to another.

In the development of e-Government, several factors contribute to its development, stemming from technological, economic, globalization, national, and local factors. Based on these aspects, they can be explained as follows:

1. Technological factor: Human civilization has transitioned from agrarian and industrial societies to an information society.
2. Economic factor: In the era of reform, there has been a transformation from a conventional economy towards a digital economy and network economy
3. Globalization factor: With the diminishing boundaries in economic trade due to liberalization, thorough planning in the field of information technology is crucial. This involves creating adequate information technology infrastructure and applications, as well as enhancing human resources in the field of information technology.
4. National factor: The era of reform demands a clean and accountable government that is responsible to its people.
5. Local factor: There is a significant need for promoting tourism potential in the tourism sector. Additionally, the presence of small and medium enterprises (SMEs) has proven to be resilient in critical economic conditions.

According to research from Harvard JFK School of Government, to implement digitalization concepts in the public sector, three critical success elements must be seriously considered and possessed. Each of these success elements are (Ulfa, 2018):

1. Support: The first and most crucial element that the government must possess is the willingness (intent) from various public officials and politicians to genuinely implement e-government concepts, not just to follow trends or oppose initiatives related to e-government principles.
2. Capacity: The second element involves the presence of capability or empowerment within the local government to turn e-government initiatives into reality.
2. Value: The first and second elements represent two aspects viewed from the government's perspective as the service provider (supply side). Various e-government initiatives would be meaningless if no parties were benefiting from the implementation of these concepts. In this regard, the magnitude of benefits derived from e-government is not determined solely by the government sector itself, but rather by the community and stakeholders involved (demand side).

Tax

Tax is a compulsory levy imposed by the state on individuals or entities who are obligated to pay it according to general regulations (laws), without receiving direct reciprocation, aimed at financing public expenditures related to the state's duty to administer governance. This definition is according to the Ministry of Finance of the Republic of Indonesia, Directorate General of Taxes, in their book "Getting Closer to Taxes" (2013). In the implementation of tax collection, the government faces many challenges, one of which is the disorientation of public understanding regarding the basis of tax collection. Therefore, the government needs to adhere to the principles of

taxation in fulfilling its obligations, thereby fostering alignment in understanding between the government, which acts as the collector, and the public.

To ensure that tax collection does not create obstacles or resistance, certain conditions must be fulfilled in its implementation, as follows:

1. Fairness Requirement (Tax collection must be fair): According to legal principles, taxation aims to achieve fairness. The laws and implementation of tax collection must be fair. Fairness in legislation includes imposing taxes fairly and evenly, adjusted according to each individual's ability.
2. Juridical Requirement (Tax collection based on the Law): In Indonesia, taxes are regulated under the 1945 Constitution Article 23 paragraph 2. This provides legal certainty to ensure justice, both for the state and its citizens.
3. Economic Requirement (Tax collection must not disrupt the economy): Tax collection should not disrupt the smooth flow of production and trade activities, thereby avoiding economic stagnation within the community.
4. Financial Requirement (Tax collection must be efficient): In line with budgetary functions, the cost of tax collection should be minimized to be lower than the revenue generated.
5. Tax Collection System must be Simple: This will facilitate and encourage the public to fulfill their tax obligations. This requirement has been met by the new law.

Definition of Variables

Community readiness refers to how the community is capable of taking part or participating in the implementation of digital bureaucracy, using the following indicators:

- a) Community efforts: The level of community participation ranges from no participation, mere justification by authorities, to empowerment of the community regarding an effort. The first level signifies no community participation, with the government playing a more dominant role at this stage.
- b) Community knowledge: This aims to ascertain whether the efforts undertaken have been successful or not, thereby obtaining information regarding the community's efforts towards emerging issues.
- c) Leadership role: The level of influence a leader has on the community starts with the leader being unable to influence the community, resulting in the community being inactive in activities.
- d) Community climate: Changes in community climate can include internal and external barriers such as funding, competent workforce, time allocation, or community support.
- e) Community knowledge of the issue: Regarding community knowledge of the issue, it pertains to how the community understands the causes, consequences, and impacts that arise from development within the community. This involves assessing the level of knowledge and understanding of the community regarding the existing issue.

Public service is any service activity carried out by public service providers aimed at meeting the needs of service recipients, as well as fulfilling legal provisions. There are five indicators of public service:

- a) Reliability: Marked by the provision of accurate and correct services.
- b) Tangibles: Characterized by the provision of adequate human resources and other resources.
- c) Responsiveness: Marked by the willingness to serve consumers quickly.
- d) Assurance: Marked by the level of attention to ethics and morals in providing services.
- e) Empathy: Marked by the willingness to understand the desires and needs of consumers.

The evolution of the current era of globalization is characterized by various developments in various aspects of human existence. An actual and striking example is the speed at which technology advances every year. Modern technology has made archiving jobs easier, particularly in the area of electronics. The author's title, "Becoming a Challenge for the Palopo City Tax Service Office to Encourage Taxpayer Compliance in Palopo City so that Tax Revenue can Reach or Even Exceed the Target," is based on the previously described research.

RESEARCH METHODS

Research is a scientific activity involving the collection of accurate information on a specific topic. Facts, ideas, generalizations, and theories are examples of knowledge generated through research. This study is descriptive and utilizes qualitative techniques. The purpose of this research is to analyze the use of e-government in tax modernization using descriptive research with a qualitative approach. The impact on the readiness of Taxpayers in the Primary Tax Office of Palopo needs careful consideration. In descriptive research, typically three procedures are used: case study method, survey method, and experimentation. The author employs the case study technique in this context because the topic under investigation is based on phenomena and realities observed in the field. Research is a scientific endeavor that entails gathering precise data regarding a specific subject. This study uses qualitative methods and is descriptive. Three methods are frequently employed in descriptive research: experiments, surveys, and case studies. The Palopo City Tax Service Office, located at Jl. Andi Djemma No. 131, Salekoe, Wara Tim District, Palopo City, South Sulawesi 91921, is the site of the research. The research methodology used in this study is qualitative. There are numerous circumstances, sources, and methods for gathering data. 1) An observation. 2) The interview.

The selection of informants as data sources in this research is based on the principle of choosing subjects who are knowledgeable about the issues, possess relevant data, and are willing to provide complete and accurate information. Informants serving as data and information sources must meet specific criteria. In qualitative research, the number of informants is less critical than the suitability of the key informants and the complexity of the social phenomena being studied. Therefore, informants are selected using Purposive Sampling or goal-oriented sampling. The researcher chooses informants based on predetermined criteria that align with the research topic. Selected informants must also be considered credible in addressing the research questions.

In the research being conducted, the key informants will include the Head of the Service Section, operators, and service users/taxpayers, as they can provide insights into the implementation of e-Government at the Pratama Palopo Tax Service Office. Supporting informants will also be identified to offer guidance and serve as additional sources of data and information needed for the study. To outline the informants involved in this research, the following is a list of relevant informants:

Tabel 2.2.
The sources of informants for the research

No	Name	Position	Informant Status
1.	Sahid Nurhuda	Head of Service Section	<i>Key Informan</i>
2.	Mahyuddin Makmur	Head of Data Quality Assurance Section	<i>Secondary Informan</i>
3.	Yerniati	Acount Representative Supervision Section II	<i>Secondary Informan</i>
4.	Septia Nurfah	Service Section	<i>Key Informan</i>
5.	Ganis Artika Aulia	Service Section	<i>Key Informan</i>
6.	Dimas	Service Section	<i>Key Informan</i>
7.	Oliv	Community/ Taxpayer	<i>Secondary Informan</i>
8.	Habri	Community/ Taxpayer	<i>Secondary Informan</i>
9.	Hasma	Community/ Taxpayer	<i>Secondary Informan</i>
10	Ria Puspita	Community/ Taxpayer	<i>Secondary Informan</i>

Source: Researcher, 2023

Interviews are used as a data collection technique when researchers aim to conduct preliminary studies to identify issues that need to be investigated, as well as when they seek to gain deeper insights from respondents. This data collection method relies on self-reports or, at the very least, on personal knowledge and beliefs. (Sugiyono, 2012:72). To ensure smooth interviews, the researcher prepared an interview guide in advance. Since the researcher is the primary data collector interacting directly with the informants, it is important to create an environment that facilitates the ease of obtaining information. This approach helps ensure that informants feel comfortable being themselves, allowing them to provide honest and accurate responses.

The researcher uses these techniques to collect the information required for the research report in the study on the Application of Policies in Efforts to Improve the Quality of E-Government at the Palopo City Tax Service Office. In this study, a qualitative research method was employed. Qualitative research is a research strategy used to study natural settings where the researcher has a significant influence on the success of the investigation. Qualitative

research differs from other types of research in several aspects. Three key themes are crucial in this regard:

1. Fundamental beliefs (axioms) about the nature of reality, researcher-researched relationships, the ability to draw generalizations, the ability to establish cause-and-effect relationships, and the importance of values in research.
2. Characteristics of qualitative research techniques themselves.
3. The qualitative research process itself.

The author's aim in using qualitative research methodology is to depict and offer a comprehensive understanding of a very clear and profound topic.

This undoubtedly makes it simple to understand and allows for widespread dissemination of the study's findings. 1) Data collection: Information is gathered using observations, interviews, and documentation. 2) Data Reduction: This is examining data to focus on the most crucial elements. Researchers can move more easily to the next level when there is a clear picture provided by reduced data. 3) Data Display: After being reduced, data in qualitative research are shown descriptively. 4) Conclusion Drawing/Verification: This is the last stage of the research process, in which findings are obtained by thorough analysis.

For validating the data in this study, the researcher employs two methods: Technique Triangulation: This involves using different data collection techniques to gather information from the same source. The researcher simultaneously uses participatory observation, in-depth interviews, and documentation to collect data from the same source. Source Triangulation: This method involves obtaining data from different sources using the same technique. (Sugiyono, 2012:241). Additionally, Member Checking is used to verify data with the data providers. According to Sugiyono (2009:276), this process aims to assess how accurately the data reflects the providers' input. If the data is agreed upon by the providers, it is considered valid and thus more credible. However, if there is disagreement, the researcher needs to discuss the discrepancies with the providers and, if necessary, adjust the findings to align with the data provided. Member checking can be conducted after a data collection period is complete or after a finding or conclusion has been reached.

RESULTS AND DISCUSSIONS

Due to rapid technological advancements, opportunities arise for accessing, managing, and empowering information technology processes, which can facilitate various activities such as administration and taxation on a large scale. With the swift progress in technology and information, the Ministry of Finance of the Republic of Indonesia, in collaboration with the Directorate General of Taxes, endeavors to keep pace with these developments by launching an e-government application called e-filing. This initiative aims to provide convenience for both individual taxpayers and corporations in reporting and submitting their annual tax returns. Chances to access, process, and use information technology are created by the quick growth of technology. These changes can help with a variety of jobs, including large-scale administrative work and tax collection. According to Directorate General of Taxes Regulation Number PER-02/PJ/2019 concerning the Procedures for Submission, Receipt, and Processing of Tax Returns, e-filing is required for all taxpayers. This rule makes it very clear that taxpayers who are registered with KPP Madya, KPP inside the DJP Jakarta Special Regional Office, and the DJP Large Taxpayers Regional Office are required to electronically file their yearly tax returns, periodic tax reports under tax article 21/26, and periodic tax returns under VAT. Through TTKI (Transformation of Communication and Information Technology), the Directorate General of

Taxes is solely responsible for developing the e-filing system, which is applicable nationwide and is not handled by the Palopo Tax Office.

Only as an operator and user does the KPP Pratama Palopo itself perform its tax services and help taxpayers file their annual tax returns electronically. To enable the public's provision of tax administration services and enable the successful and efficient advancement of tax administration modernization, application development is vital. However, because the current e-filing application is thought to be good and operating correctly, the central office does not often develop new e-filing features or upgrade existing ones. Furthermore, because the e-filing system is a basic program, few modifications or advancements are required.

Several specific actions were selected based on the findings of an interview conducted with the KPP Pratama Palopo's Head of Services about how the Pratama Tax Office in Palopo City presents the e-government-based public service system to the city's taxpayers:

1. Creation of Online Applications and a Tax Website
2. Offering Internet-Based Information Services
3. Electronic filing;
4. Electronic payment
5. Using Short Message and Email Services
6. Setting up Training and Socialization Sessions
7. Improvement of Technical Infrastructure and Human Resources Training

While e-government-based public services have provided numerous benefits to the community and brought positive changes in service efficiency and accessibility, I do not believe that it is perfect or has fully achieved its desired goals. We continue to strive to enhance our systems and services to be more responsive to the needs of the public and more effective in achieving our goal of providing quality service. During these training sessions, which take place in the tax office, participants receive step-by-step instructions on how to utilize our official website or mobile application for a variety of tax-related tasks, including submitting tax returns, paying taxes, and getting access to tax-related information. The researcher acquired numerous necessary responses from the interviews she performed, which are as follows:

1. Effect of E-Government Services on the Community: - The implementation of the e-government system has improved the community's accessibility to tax services.
 - Tax administration requires a great deal less time and work now.
 - The time and energy required to handle taxation have significantly decreased.

-Because of the e-government system's ease and comfort, the community is more satisfied with tax services.

2. E-Government Implementation Inhibiting and Supporting Factors:
 - Investment in information technology infrastructure, interagency collaboration, Human Resources Training and managerial support are examples of supporting variables.
 - Differential degrees of technological adoption in the community, data security and privacy, and data integration between the e-government system and other systems are examples of inhibiting issues.
3. The Tax Office's Capacity to Overcome Challenges:

- A cooperative work environment and staff members' assistance in resolving possible operational and technological problems.

These findings conflict with the research conducted by Dominique Zefanya Idly (2019), which demonstrated that several factors, including a lack of routine system development, inadequate training for agency staff, a lack of direct socialization between the Directorate General of Taxation and KPP Pratama Malang Selatan in introducing e-filing, and server capacity issues that cannot handle the volume of tax return data submitted by taxpayers, have prevented the implementation of the e-filing system at KPP Pratama Malang Selatan from operating at its best. The variations in the research findings draw attention to how unique this study is. Following frequent socialization from KPP Palopo City, it was discovered that the community's preparedness for the adoption of e-government in the online service system at the Pratama Tax Service Office in Palopo City grew. This indicates that the community is prepared to use the online service system, especially in Palopo City.

There are various restrictions on this study, such as:

1. Generalization: It's possible that this study's conclusions cannot be applied directly to a larger population. The outcomes of the Palopo City taxpayer survey, for instance, could not accurately represent the experiences of taxpayers in other areas.
2. Time and Place: Palopolo City was the designated time and place for this research's conduct. This may reduce the results' representativeness, which may fluctuate over time or differ in other respects.
3. Research Methodology: The accuracy and representation of the study may be limited by the methodologies employed, which include direct interviews and internet questionnaires. For example, people with poor digital literacy or no internet connection might not be included in online surveys.
4. Uncontrolled External Factors: During the research period, new technical advancements or modifications to tax laws could have an impact on the research findings.

It is important to note that the implementation and management of e-Government at the Pratama Palopo Tax Service Office involve several parties. In addition to the Heads of Sections, operators, and service staff who play primary roles in executing activities, other parties also contribute significantly to the electronic online service system. The implementation of e-Government in tax services must take into account and adhere to established requirements and guidelines. As we know, successful e-Government implementation relies on various factors such as effective planning, the availability of supporting infrastructure, and appropriate allocation of budgets and other resources necessary for optimal and effective implementation.

In the development of applications, progress has indeed been made with the system. The development of these applications can be considered successful. This is evident from the continuous advancement of the tax service application systems. As a result, the use of these applications has become increasingly user-friendly for taxpayers, particularly in utilizing the e-Filing tax service system. However, the application development is not frequently carried out by the central office. This approach allows for an assessment and comparison of the system's performance before and after development. Such evaluations provide valuable feedback to the application providers in case any issues arise with future application updates. Furthermore, the application development is handled not by the Pratama Tax Service Office, but by the central office, specifically by the Directorate General of Taxes (DJP) through the Directorate of Communication and Information Technology Transformation (TTKI), and is implemented

nationally. Therefore, various parties at the Pratama Palopo Tax Service Office act only as users of the application, utilizing it for various tax service activities.

Additionally, the implementation of e-Government at the Pratama Palopo Tax Service Office requires skilled and knowledgeable human resources. To support this, training and competency development are essential to enhance the knowledge and abilities of the staff at the Pratama Palopo Tax Service Office, particularly in managing and operating the online tax service system through e-Filing. At the Pratama Palopo Tax Service Office, training and competency development have been conducted. However, in practice, such training is still quite infrequent. This is due to the limited provision of training and competency development organized either by the central office or the Pratama Palopo Tax Service Office itself. As a result, many employees, especially those involved in online services with systems like e-Registration, e-SPT, and e-Filing, have expressed concerns about the infrequency of the training and development opportunities available to them. Consequently, the need for training and competency development to enhance the skills and expertise of staff/operators is not being adequately met.

Additionally, the recruitment of human resources (HR) and the development of various access channels are crucial for supporting the activities conducted. HR is fundamentally essential for carrying out various tasks. At the Pratama Palopo Tax Service Office, HR recruitment is carried out annually. This recruitment is typically allocated to specific departments within the office that have HR needs. The central office generally allocates these resources to regional tax offices to meet local HR requirements. Currently, at the Pratama Palopo Tax Service Office, particularly within the service section, the number of staff is still insufficient and requires additional personnel.

In reality, HR recruitment at the Pratama Palopo Tax Service Office is irregular and infrequent. The central office's allocation of HR resources is quite limited, usually providing fewer than 10 new staff members each year, and sometimes as few as 1 or 2. This is due to the recruitment process conducted by the Directorate General of Taxes, which typically hires graduates from specialized institutions like STAN and similar schools, whose annual output is relatively small. Additionally, general recruitment of new staff is rare, resulting in a limited number of employees available for allocation across various regions in Indonesia, including the Pratama Palopo Tax Service Office. Consequently, the recruitment process proves to be neither effective nor efficient in addressing and meeting the staffing needs required to support the office's operations.

CONCLUSIONS

Drawing on the aforementioned research findings, the subsequent deductions can be made: E-government's advantages for the community. This study demonstrates that the Pratama Tax Office in Palopo City's use of the e-government system offers substantial advantages to taxpayers, particularly in terms of enhancing accessibility, effectiveness, and ease in addressing tax problems. Supporting and Inhibiting Factors:* Investment in technology infrastructure, employee cooperation, and management support are crucial elements that facilitate the adoption of e-government. Nonetheless, issues like low levels of digital literacy and worries about data security still need to be resolved. The Tax Office's Capability to Get Past Difficulties:* Employees of tax offices typically take the initiative to overcome challenges that come up during the adoption of e-government. Optimizing services requires employee skill development and training in managing and delivering e-Government services.

Increasing Computer Literacy The Pratama Tax Office can work with community organizations and educational institutions to improve public digital literacy. The e-Government system's acceptance rate can be raised with the aid of information technology training and educational initiatives. Fortifying Information Security To guarantee that personal data is secure, the Pratama Tax Office must constantly enhance its data security measures. Strict data privacy regulations and investments in information security technologies are crucial. Improving Education and Communication The Pratama Tax Office can put in place more thorough and dynamic socialization initiatives on the advantages and community use of e-Government services. To overcome public resistance or ambiguity, effective communication about modifications to tax procedures and available technical support is essential. Ongoing Assessment and Development The Pratama Tax Office should regularly assess how well the e-government is working and pinpoint any areas that require development or improvement. Employee and community feedback can be a great asset in this approach to guarantee better services going forward.

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