Optimization of Regional Taxes Through the Regional Revenue Management Information in Tanjung Jabung Timur Regency, Indonesia

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Article Info

ABSTRACT

Background: This study describes the role of SIMPATDA (Regional Revenue Management Information System) in optimizing local taxes in Tanjung Jabung Timur Regency, identifies the inhibiting factors in local tax optimization, and evaluates the efforts made by the local government to increase regional revenue through the taxation sector. **Purpose:** The aim of this research is to understand and analyze the role of SIMPATDA in the optimization of local taxes in Tanjung Jabung Timur Regency. **Method:** This research employs a descriptive qualitative method. Data collection techniques include interviews and documentation, analyzed using the Miles and Huberman data analysis model, which involves Data Collection, Data Reduction, Data Display, and Conclusion Drawing. The theoretical framework used is Firdausy's (2018) theory on Tax Optimization. **Results:** SIMPATDA plays a role in the intensification of local tax optimization by maximizing taxpayer contributions. The use of a more comprehensive system can accelerate tax management through the classification of tax types using tax codes and administrative structures aligned with regulations. However, the system faces constraints such as limited human resources, the need for staff skill enhancement through training, and the need for direct outreach to taxpayers. Inhibiting factors include low taxpayer awareness, limited infrastructure, and inefficient administrative systems for local tax management and collection. Efforts made by the local government include taxpayer outreach, employee training, direct visits to taxpayers (proactive approach), and enhancing digital tax payment systems. **Conclusion:** The SIMPATDA application has not yet optimally increased regional revenue because it is not accessible to taxpayers and payments are still made manually in cash.

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I.   INTRODUCTION

1.1 Background

The government is an institution with the authority to carry out public services and is responsible for providing civil services to every citizen in relation to governmental affairs, so that the public can obtain such services when needed in accordance with applicable regulations (Ndraha, 2005). Regional autonomy granted to a region constitutes the right, authority, and obligation of an autonomous region to manage, regulate, and administer governmental affairs as well as public interests independently (Permatasari et al.,2023). Local governments are authorized to implement 32 concurrent governmental affairs with the aim of increasing effectiveness and efficiency in the performance of governmental functions and public services, adjusted to the characteristics and needs of the local community (Latupeirissa et al., 2024). In implementing regional autonomy, local governments require various resources, including human resources, financial resources, facilities and infrastructure, as well as guidelines or methods in accordance with the provisions of prevailing laws and regulations (Teremetskyi, et al., 2021). One of the financial resources with a strategic role is Regional Original Revenue (PAD). According to Sinurat, regional financial management is crucial in measuring the capacity for implementing regional autonomy and the capability of local government organizations, both at the provincial and regency/municipality levels throughout Indonesia (Sinurat, 2017).

Regional Original Revenue (PAD) represents income obtained by local governments from services to the community and the utilization of local resources, used to independently finance the administration of government. In the context of regional autonomy, PAD has a strategic role in promoting fiscal independence, strengthening development capacity, and improving community welfare (Handayani & Nurjanah, 2020). This is in line with Law Number 1 of 2022, which states that the central government must distribute funds fairly to support regional development priorities, while also encouraging regions to optimize their local potential. Transfers to Regions and Village Funds (TKDD) play a dominant role in financing public services in the regions compared to Regional Original Revenue (PAD) in Indonesia. The involvement of provincial governments in establishing taxation policies also plays an important role in regional economic dynamics (Yossinomita et al., 2025). Accurate tax administration information and strict financial regulations are two main pillars of modern governance, where both interact in complex ways to create transparency, accountability, and efficiency in state financial management (Wang et al., 2025). Many regions still depend on transfer funds from the central government because their PAD is insufficient. Regional independence is closely tied to the extent to which regions can explore and develop their potential and contribute to regional original revenue (Riswati, 2022).

Among the 11 regencies/municipalities, this region Tanjung Jabung Timur Regency, recorded the lowest PAD in 2023 at IDR 58.44 billion, a decrease from the previous year. Meanwhile, other regencies such as Bungo and Muaro Jambi recorded transfer funds of more than IDR 1 trillion. This reliance on central government funds highlights the need for strategies to increase PAD in order to strengthen fiscal independence. During the 2019–2023 period, the PAD of Tanjung Jabung Timur Regency fluctuated and showed instability. Revenues from regional taxes rose and fell, while revenues from regional retributions continued to decline. This condition indicates that the management of local resource potential has not been optimal. Therefore, strategic efforts are required to explore and manage PAD potential more effectively and efficiently. Along with technological progress, digitalization has become an important approach in governance, including in regional financial management. According to Turmuji, optimization of entertainment tax revenue intensification can be

achieved through enhanced supervision and the effective use of information technology in regional tax management (Turmuji, 2022). According to Wihatmono, the Government Internal Control System has a significant positive influence on the Quality of the Financial Information System within the Regional Revenue Agency (Wihatmono, 2025).

Tanjung Jabung Timur Regency has implemented the Regional Revenue Management Information System (SIMPATDA) since 2018, based on Regent Regulation Number 33 of 2018. This application aims to facilitate the management, monitoring, and reporting of revenues, particularly from taxes and retributions. However, the implementation of SIMPATDA still faces various challenges, such as limited network security oversight, low digital literacy among officials, and inadequate technological infrastructure, especially in remote areas. These obstacles affect the system's effectiveness in increasing PAD revenues. Although SIMPATDA has been in operation for more than five years, academic studies specifically evaluating its impact and contribution to PAD growth in Tanjung Jabung Timur Regency remain very limited. Similarly, a study conducted by Hartanto identified that one of the challenges faced by the Regional Revenue Agency (BAPENDA) of West Java Province in collecting Motor Vehicle Tax (PKB) was the lack of knowledge and understanding of taxation among the public (Hartanto & Sugiharti, 2019). Most previous studies have only highlighted technical implementation without directly linking it to regional fiscal performance. Furthermore, there have been few studies comparing the effectiveness of this system between regions with high and low PAD levels, so it remains unclear to what extent information technology truly helps regions like Tanjung Jabung Timur achieve fiscal independence.

Considering the low dependence on PAD, the suboptimal implementation of SIMPATDA, and the limited research on the system's effectiveness in the context of regions with fiscal challenges, this study becomes important. This research aims to analyze the extent to which the SIMPATDA contributes to optimizing PAD in Tanjung Jabung Timur Regency and to identify obstacles and opportunities for improvement in digital-based regional financial management.

1.2 Problem

The research gap addressed by this study is working on the ineffective role played by Regional Revenue Management Information System (SIMPATDA) in terms of increasing Local Own-Source Revenue (PAD), specifically in East Tanjungjabung Regency where the PAD is the lowest in Jambi Province. Despite the fact that SIMPATDA has been in place since 2018 as an attempt to digitalize the revenue management of the regions, its implementation continues to encounter a number of obstacles in the form of insufficient infrastructure resources, poor digital literacy of government officials and unjustified use of local potential. Moreover, the scholarly literature including the one that already studies the efficiency of SIMPATDA on improving fiscal performance remains lacking in SIMPATDA efficiency evaluation, particularly in the regions characterized by a notable economic challenge. Prior research has only considered technical or administrative issues without referring them directly to the PAD outcomes and comparison of effectiveness of the system across the regions. Thus, there is a gap between the initial intent of the introduction of SIMPATDA as the tool of PAD escalation and its practical implementation and significant effect, and the research that could occupy and complement this gap and offer proper policy guidelines should be implemented. The other obstacles that usually occur in the context of optimizing taxes using regional revenue management information systems are the lack of clear IT guidelines which cause revenue management to potentially be non-transparent, the system is not yet integrated, and revenue management is not yet fully based on information technology (Darmita et al., 2020).

1.3 Previous Studies

This research is inspired by several previous studies. A study entitled "Strategies for Regional Tax Management in Efforts to Increase Local Own-Source Revenue (PAD) in Sibolga City," conducted by Lerinda M. Sagala, Ilham Hidayah Napitupulu, and Nurlinda, found that efforts to increase PAD include the implementation of the Regional Tax Management Information System (SIMPATDA) and the use of Tapping Box technology to improve tax collection efficiency, as well as the provision of continuous training for employees to strengthen skills in information technology. The SWOT analysis results indicated that the optimal

strategy involves utilizing strengths and opportunities, with the highest weight of 1.44 from the interaction between IFAS and EFAS. Meanwhile, the PEST analysis highlighted three important areas: (1) increasing tax awareness and compliance through effective outreach, (2) adopting advanced information technology and ensuring continuous training for employees, and (3) ensuring policy stability through ongoing coordination with the central government. These findings underscore the importance of appropriate and sustainable strategies in enhancing fiscal independence, strengthening regional finances, and supporting infrastructure development and public services (Sagala, 2024). Another study entitled "The Influence of the Use of Information Technology in the Regional Management Information System (SIMDA) Revenue on the Information Value of the Financial Reports of the Gorontalo City Government," conducted by Mattoasi, Didiet Pratama Musue, and Winrar Gita Abbas, revealed that the use of information technology through SIMDA Revenue has a significant effect on the information value of the Gorontalo City Government's financial reports by 57.3%, while the remaining 42.7% is influenced by other factors not examined in this study (Mattoasi et al., 2023). Furthermore, Dasnoer et al. conducted a study entitled "Regional Tax Service Innovation through Smart Tax in Increasing Local Own-Source Revenue in Padang City." The results showed that the implementation of the Srikandi application in North Padang Regency has been successful in improving the administration of official correspondence (Dasnoer et al., 2023). A study entitled "Optimization of Regional Tax and Retribution Revenues to Increase Local Own-Source Revenue (PAD) of Tanjungpinang City, Riau Islands Province," conducted by Bambang Sambodo and Febriyanti Rahmi Putri, showed that there are both internal and external inhibiting factors affecting regional tax and retribution revenues. Optimization of PAD revenues can be carried out through intensification and extensification strategies, which include strengthening institutions and resources, improving administration, operations, and tax and retribution management systems. In addition, efficiency improvements can be achieved by utilizing advances in information technology to enhance regional tax administration and services (Sambodo, 2020). A study entitled "Optimization of Local Own-Source Revenue of West Java Province as an Effort to Achieve Fiscal Independence," conducted by Rizky Zakaria, indicated that the optimization of PAD plays a crucial role given the significant economic potential of West Java, the declining trend of PAD contributions to regional revenues, and the lingering impact of the pandemic on society's economy. Moreover, the efforts undertaken by the West Java Provincial Government to increase PAD were assessed as not yet optimal (Rizky & Syahputra, 2022). Another study entitled "Optimization of Entertainment Tax Revenues as an Effort to Increase Regional Income," conducted by Ricky Endrie Saragih, revealed that entertainment tax, hotel tax, and restaurant tax are considered significant sources of potential regional income. These sectors should receive more attention from local governments to further optimize regional revenues. This is essential, as maximizing entertainment tax revenues significantly impacts the increase of regional income (Dharmasisya & Saragih, 2022).

1.4 State of the Art

The study will be innovative in both theoretical approach and methodological practice to analyze optimization especially in the regional tax. It follows a more rigorous theoretical approach, optimization theory offered by Firdausy (2018). This is unlike the earlier research studies that have been mainly quantitatively analyzing the tax performance of the regions on basis of contribution ratios, growth ratios, and elasticity, and also trend analysis.

1.5 Purpose

This study aims to examine the role of SIMPATDA in optimizing regional taxes in Tanjung Jabung Timur Regency, as well as to identify the inhibiting factors and efforts undertaken by the local government of Tanjung Jabung Timur Regency in maximizing regional tax revenues.

II. METHOD

This study employs a descriptive qualitative approach with data collection techniques consisting of interviews and documentation. Qualitative research is a method aimed at gathering data through direct interaction with subjects in the field, with a deep focus on the dynamics and characteristics of the social environment where the research takes place (Wasistiono, 2024). According to Djam Satori (2011), "data

collection in scientific research is a systematic procedure to obtain the required data". Sugiyono (2019) explains that qualitative research is a type of study used to examine the condition of a scientific object. The researcher applies the Constructivism–Interpretivism paradigm, which views reality as a human construction itself (Batubara, 2017). Data refers to a collection of facts or empirical evidence obtained by the researcher with the purpose of finding solutions to problems or answers to research questions (Simangunsong, 2016). The process of qualitative data analysis in this study involves activities such as data reduction (selecting important information), data presentation (creating summaries and visualizations), and drawing conclusions (interpretation and verification), as stated by Miles and Huberman (1984) in Sugiyono (2017). The researcher selected informants using purposive sampling, as the individuals designated as informants were those who understood and were able to provide relevant and accurate information and data (Sugiyono, 2019). Purposive sampling itself is a method of selecting data sources based on specific considerations, such as individuals possessing in-depth knowledge of the research subject or holding strategic positions that can facilitate the researcher in exploring the object or social situation under study. Semi-structured interviews were conducted using prepared questions as guidelines to be answered by the informants. The informants in this study consist of the Head of the Regional Financial and Asset Agency of Tanjung Jabung Timur, the Head of the Regional Revenue Division, the Head of the Subdivision of Regional Tax and Retribution Data Collection, the Head of the Subdivision of Control and Supervision, the SIMPATDA Manager of Tanjung Jabung Timur Regency, as well as taxpayers. Data analysis was conducted based on the regional tax optimization indicators by Firdausy (2018), which include institutional aspects, administrative processes, and personnel, comprehensive system utilization, organizational capacity, human resource training, and taxpayer outreach. This approach was employed to analyze the role of SIMPATDA in optimizing regional taxes in Tanjung Jabung Timur Regency.

III. RESULTS AND DISCUSSION

This research is aimed at examining how SIMPATDA can be used to optimize regional taxes. To source the data and information on regional optimization of tax, the study was carried out on Regional Financial Agency (Badan Keuangan Daerah) Tanjung Jabung Timur Regency. In this research, the interview and document methods of data collection were used. Interviews with the informants took place to receive information of relevance in collecting further photos, images, and other documents that pertained to regional tax optimization through SIMPATDA.

3.1 The Role of SIMPATDA in Local Tax Optimization

Based on Firdausy's (2018) Theory of Optimization, regional tax optimization can be carried out through several approaches, including:

a. Intensification and Extensification.

The strategy intensification and also extensification plays a critical role in optimization regional tax within Tanjung Jabung Timur Regency. The role of SIMPATDA (Regional Tax and Retribution Administration Management Information System) application comes in on the intensification by maximizing taxpayers who are already registered. The process of intensification is carried out with the help of tax administration systems improvement, quality of management tax upsurge, and the delivery of improved public services. Implementation of tax extensification on the one hand is still being hindered since not all the systems have been fully integrated into this system, there still exists some taxpayers that are not recorded as required in the database of the local government. In an institutional point of view, there must be clear regulation and a structure which is capable of interacting with digital systems, and inter-agencies with organizations like the Civil Registry Office (Disdukcapil) and the SAMSAT. The administrative dimension involves simplification of processes, systems integration, and enhanced transparency and accountability by use of real time reporting functions. In the meantime, the individual dimension is focused on upgrading human resource quality with the help of technological training, and staff performance analysis.

Table 1.
Target and Local Tax Realization

Year	Local Tax Target	Local Tax Realization	Percentage(%)
2017	14.868.520.000,00	16.624.742.998,10	111,81
2018	17.453.350.000,00	17.711.538.820,42	101,48
2019	17.913.350.000,00	16.647.635.508,94	92,93
2020	17.173.312.712,50	15.859.280.136,99	92,35
2021	19.072.000.000,00	19.776.698.793,50	103,69
2022	23.314.813.984,00	23.152.323.336,80	99,3
2023	21.191.200.000,00	20.165.846.039,50	95,16
2024	22.362.280.000,00	23.459.510.447,00	104,91

Source: Research Data, 2025

According to the realization data of the regional tax revenue in the period of 2017 to 2024, it is possible to find fluctuations in achievements annually. In 2017 and 2018, the region surpassed the target setting by 111.81 percent and 101.48 percent, respectively. Nonetheless, in 2019 and 2020, this indicator was reduced significantly due to the influence of the COVID-19 pandemic and the unsatisfactory application of SIMPATDA. Since 2021, the results have started to become positive due to the optimization of the digital system. In 2024, the achievement was 104.91%, which is indicative of the success of digitalization of strategies of regional tax management. Generally, the adoption of SIMPATDA and tax policies has yielded positive returns, but are still external forces of these policies that have to be reckoned with in the future administration of regional taxes.

Implementation of a more comprehensive system to handle regional taxes alludes to the entire and combined leveraging of technology to aid all functional facets which includes registration, collection, supervision, data analysis, and taxpayer services. IMPATDA (Regional Revenue Management Information System) is one of the instruments deployed by the Regional Financial Agency of Tanjung Jabung Timur Regency in its efforts to augment revenue collection. The architecture of this system is configured to enhance the effectiveness associated with controlling Regional Own-Source Revenue (PAD) with the operational framework built up to handle tax, retribution, and assets together. But in reality, transactions are done in dollars and in-person still in BAKEUDA office. The service cycle involves registration of the taxpayer, collection of data using the SPTPD, determination of tax using the Automatic Official and Self-Assessment boxes and the process of making payment using SSPD, which is directly notes in SIMPATDA. However, taxpayers cannot entirely access the system. Such restricted access makes services remain highly reliant on manual procedures hence increasing transparency, speed lines and convenience with respect to services in taxes have not been experienced with the best feelings within the community. As such, more work is required to ensure that SIMPATDA will directly be accessible by the taxpayers to enhance their participation and compliance in the payment of regional taxes.

b. Implementation of Administrative Structure

The idea behind introducing a regional tax administration structure is to enhance the rate and quality of tax collection that has been able to manage the structure being organized and integrated. Similarly, the operation of SIMPATDA involves work coordination, registration to reporting taxes, and good human resources should support the coordination of administrative processes that are fast and have fewer errors. The

reality is that, so far, the SIMPATDA application has only been applied internally and only to the Regional Financial Agency (Bakeuda), and not yet to the Civil Registry and Population Office (Dukcapil), which must assist in a more correct and exhaustive validation of the taxpayer data. In Tanjung Jabung Timur Regency, the structure of Regional Financial Agency has been managed in accordance to the regulations whereby the Head of the Agency is the point of main responsibility facilitated by the secretariat and other functional units such as budgeting, treasury, accounting and revenue, and UPTDs based at the sub-district level. This structure promotes transparency and efficiency, however, the primary weakness the organization has to deal with is that there will be fewer staff members to attend to the growing workload. Consequently, human resource development and maximization of technology are pertinent in coming up with a more efficient and responsible tax agency.

c. Skill Staff Develoment

The staff skills development is a critical initiative that should ensure the staff has competencies and skills that meet the requirement of the organization with regard to regional financial management. The installation of SIMPATDA has helped to enhance employee capabilities on the usage of the application. In Regional Financial Agency Tanjung Jabung Timur, technical guidance sessions which touch upon technical and managerial areas are arranged regularly, at least once in a year. The training method will be comparative studies of different subjects, practical workshops, and evaluation to check on training efficiency. This is done to improve professionalism, work efficiency, and employee efforts in raising revenue in the region, and smooth running of government activities.

d. Socialization or Counseling

Tax socialization is part of proactive political efforts in attempting to create awareness and ensure people respect tax obligations. The Tanjung Jabung Timur Regional Financial Agency has conducted forms of direct socialization with taxpayers, which is to visit the locations of the taxpayers or invite them to the office. Such a strategy enables a two way communication and is assured to convey more information effectively and efficiently. Some of the methods to be used include field counseling, comparison studies with other institutions, practical workshops to enhance understanding and technical skills on tax management. The existence of a focused group of personnel working on the socialization process indicates that this process was organized and implemented in the most favorable way, contributing to a sensible extent in higher taxpayers compliance and regional tax income.

3.2 Obstacles for Tanjung Jabung Timur Regency in Optimizing Taxation

a. Low Taxpayer Awarness

The optimization of tax is a tactical tool of growth in local revenue (PAD). Nevertheless, it is plagued by various obstacles, especially in the context of the socio-economic status of the population. Among the prime challenges would be the low taxpayer awareness as in most cases it is determined by the low income level in the community. Low-income sectors are most likely to put into first place the satisfaction of their basic needs, including food, clothes, and shelter, and this results in the neglect of the tax duty. According to the Head of the Regional Financial Agency of Tanjung Jabung Timur the decrease in tax revenue in swiftlet nest business is due to the declining prices in the market and the scarce seeds which, in turn, influence productivity and capacity of taxpayers to pay taxes. On the one hand, their impact is that people believe the high tax rate and irregular tariff modifications impose psychological and pecuniary loads, particularly on low-income strata. This is identical to the economic behavior theory which holds that compliance will increase as long as tax burdens are within economic capability of tax payers. The purchasing power when surpassed by the burden will decline. The other major barrier is poor tax literacy The weak knowledge about the forms of taxes, calculation, and effects of paying taxes fuels the possibility that people will forget or even refuse to pay taxes. That is why it is important to enhance tax education as well as to raise awareness about taxes and observance of compliance to facilitate tax optimization in the region.

b. Infrastructure Limitations

Infrastructure is extremely important in streamlining tax collection. On the strength of administering a structured system that will promote efficiency, the infrastructure constraints especially in distant territories are a major credence. The long distance between government centers and the places of tax collection, as well as broken or insufficient roads, hinders did not enhance mobility of the tax officers making supervision and the act of tax collection less effective. It has the repercussion of unrealized tax revenues potential in the remote areas and a fall in taxpayer compliance because of inability to pay up taxes or report promptly. The infrastructure limitation also leads to inequality in tax-related services due to the convenience or inaccessibility of the area, thus necessitating the need to prioritize on transport infrastructure development to enable maximum regional tax provision.

3. Inefficient Administrative System

The implementation of tax administration application of SIMPATDA in the region present the major challenges of dominance of cash payments. Even though this application aims at making things more efficient and transparent, cash payments issue would eventually slow down the implementation of the information tools. Cash-based approaches not only become a liability of criminality scarred, but the time taken in calculating, storing and recording the transactions are also manually accomplished taking much longer to report on the data as well as process the information. Besides, low digital literacy level and a lack of technological infrastructure, especially internet connection, contribute to these barriers to the usage of non-cash payment tools among taxpayers. Thus, it should be intensively socially educated to promote the more positive attitude towards modern payment technologies to promote high functioning of SIMPATDA system and regional taxes administration optimization.

3.3 Efforts Undertaken by the Regional Government of Tanjung Jabung Timur in Optimi

To overcome the issues of tax optimization using the SIMPATDA application, Regional Financial Agency Tanjung Jabung Timur Regency has used several strategic interventions. Indirectly, taxpayer orientation has been conducted through direct counseling and technical advice to taxpayers by going to their doors and socializing and training business actors to increase tax awareness and knowledge. This is boosted by having in place a special team, which administers the education materials in a personalized way. Second, it has adopted a proactive method of visiting the taxpayers at their residence, businesses and related institutions to assist in carrying out the tax collection process and enhance compliance especially in areas that are hard to reach. This strategy is also an education mode of emphasizing the significance of paying taxes as pertains to regional development. Third, digital tax payment system implemented using SIMPATDA application that has been under continuous development and use of the Cash Management System (CMS) in cooperation with Bank 9 Jambi. This invention can help the individual payer find it easy to make non-cash payments, improve efficiency, transparency and accountability in taxation management. Along with this, human resource capacity building programs which include technical training, comparative studies have been given priority to enhance the competencies of staff to manage regional taxes. The Regional Financial Agency of Tanjung Jabung Timur aims to maximize tax revenue and development in the region and modernization of tax administration systems through those measures.

3.4 Discussion of Research Findings

The main findings of the study indicate that the strategy of intensifying regional taxes in Tanjung Jabung Timur Regency has been implemented through the utilization of the SIMPATDA application to maximize revenue from registered taxpayers. However, extensification still faces challenges, as the entire tax management system has not yet been fully integrated, and taxpayer data collection remains inaccurate. In contrast to Sambodo (2020), who emphasized the importance of strengthening institutions and systems as a whole, and Sagala (2024), who highlighted the effectiveness of SIMPATDA and tapping boxes in improving collection efficiency, this study places greater emphasis on field-level implementation issues, such as

taxpayers' limited access to digital systems and the continuing dominance of manual processes in regional tax services.

The administrative framework regarding regional taxation in Tanjung Jabung Timur Regency has been planned based on the existing regulations; nevertheless, the implementation of its framework is pretty internalized and has not been efficiently coordinated among related institutions. One of the central problems that hamper the optimization of managing taxes in the region is the shortage of human resources. This is consistent with the empirical evidence put forward by Sagala (2024), who stressed the necessity of inter-institutional co-ordination in enabling the successful introduction of tax technology regimes, and with Sambodo (2020), who noted that administrative reorganization and institutional capacity building is needed. However, this work brings a fresh angle in that, it gives further elaboration of the workforce constraints and the failure to integrate the system in the supporting institutions- an issue that has not been explored much in other pieces of research.

This study also identified that staff training at the Regional Financial Agency is carried out regularly once a year in the form of technical guidance but it is limited in its nature and frequency. This is similar to Sagala (2024), whose primary argument was on the use of continuous training as a method of developing competence, but in his case focus was on IT skills. The limiting factor of this research is its providing of the training procedures employed and a more extended analysis of the instruction such that it offers more knowledge on how human resource development is applied practically. Socialization of taxes has been conducted in the Tanjung Jabung Timur Regency using both direct and interactive methods which include the field visits and workshops facilitated by a special team. These results justify the suggestions provided by Sagala (2024), which notes the significance of tax socialization during PEST analysis. Contrary to Dasnoer et al. (2023), who addressed the topic of service innovation but did not comment in detail on the socialization, the current study shows that socialization is deployed systematically, which covers a specific team within the organization managing the activities specific to socialization.

The data on tax collection by region varies between 2017 to 2024 with an observed reduction of the collection levels during the COVID-19 crisis and an increase after the introduction of digitalization optimization via the SIMPATDA. The success of the digitalization initiatives in enhancing the tax revenues was evident through the finding shown in 2024, of 104.91% achievement. This is contrary to the fact that Rizky & Syahputra (2022) found that there is a decreasing pattern of contribution to PAD in West Java and determined that taxation strategies were not optimized. This paper gives real time quantitative evidence of how digitalization has had a positive impact, although not as holistic as yet.

The use of SIMPATDA as an instrument of tax intensification is already underway but its direct use by taxpayers is still yet to be achieved, and the majority of tax collection procedures are being executed traditionally at the Regional Financial Agency office. The potential consequences of the use of the SIMDA on financial reporting are also huge, as, according to Mattoasi (2023), and Sagala (2024) also stressed, the SIMPATDA and tapping boxes are efficient collection tools. However, this study signifies implementational issues in the sector, especially in regard to accessibility of the system and inadequate utilization of technology, implying that the success of SIMPATDA highly relies on advances in the operational performance and accessibility to taxpayers.

IV. CONCLUSION

Based on the research conducted on the optimization of local taxes through SIMPATDA in Tanjung Jabung Timur Regency, it can be concluded that SIMPATDA plays a significant role in the intensification of local tax optimization by maximizing revenues from already registered taxpayers. This comprehensive system accelerates the tax management process through the use of tax codes to categorize different types of taxes and is supported by an administrative structure that has been aligned with regulations. However, there are challenges such as the lack of personnel and the need to improve staff skills through training and direct socialization with taxpayers. In addition, several inhibiting factors remain in tax optimization, including low taxpayer awareness in fulfilling tax obligations, limited infrastructure, particularly poor road access, and inefficient administrative systems in managing and collecting local taxes. To address these issues, the Tanjung Jabung Timur Regency Government has undertaken various efforts, including taxpayer outreach programs,

staff training, proactive approaches through direct visits to taxpayers, and the enhancement of digital-based tax payment systems to support the optimization of local tax revenues.

V. ACKNOWLEDGMENTS

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