

IMPLEMENTATION OF ONLINE-BASED REGIONAL TAX SERVICES AT THE REGIONAL REVENUE AGENCY OF KUTAI KARTANEGARA REGENCY: DYNAMIC GOVERNANCE PERSPECTIVE

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Abstract

The efforts made by the Kutai Kartanegara Regency Government in managing regional taxes start from exploring tax potential, tax data collection and assessment, and billing, as well as other efforts in optimizing revenue from the Regional Tax sector such as the use of technology and information to support the acceleration and ease of implementing tax administration management as well as providing convenience in providing service accessibility to the community in the context of modernizing tax administration and realizing regional fiscal independence. Qualitative research conducted regarding the dynamic governance perspective in the implementation of online-based Regional Tax services proves that the application of culture and capability elements can be a supporting factor in the successful implementation of the Online Tax service program at the Regional Revenue Agency of Kutai Kartanegara Regency. Although the formation of an appropriate work culture requires a long time, there is a need to strengthen socialization which is an important part of optimizing the implementation of this program.

Keywords: local tax; public service; dynamic governance; online service.

Abstrak

Upaya yang dilakukan Pemerintah Kabupaten Kutai Kartanegara dalam mengelola pajak daerah mulai dari menggali potensi pajak, pendataan dan penilaian pajak, dan penagihan, serta upaya lainnya dalam mengoptimalkan penerimaan dari sektor Pajak Daerah seperti pemanfaatan teknologi dan informasi untuk mendukung percepatan dan kemudahan pelaksanaan pengelolaan administrasi perpajakan serta memberikan kemudahan dalam memberikan aksesibilitas pelayanan kepada masyarakat dalam rangka modernisasi perpajakan administrasi dan mewujudkan kemandirian fiskal daerah. Penelitian kualitatif yang dilakukan mengenai perspektif tata kelola yang dinamis dalam penyelenggaraan pelayanan Pajak Daerah berbasis online membuktikan bahwa penerapan unsur budaya dan kapabilitas dapat menjadi faktor pendukung keberhasilan pelaksanaan program pelayanan Pajak Online di Badan Pendapatan

Daerah Kabupaten Kutai Kartanegara. Meskipun pembentukan budaya kerja yang tepat membutuhkan waktu yang lama, namun perlu penguatan sosialisasi yang merupakan bagian penting dalam mengoptimalkan pelaksanaan program ini.

Kata Kunci : pajak daerah, pelayanan publik, *dynamic governance*, pelayanan *online*.

INTRODUCTION

The implementation of regional autonomy in Indonesia within the framework of the Unitary State of the Republic of Indonesia as regulated through Law Number 23 of 2014 concerning Regional Government provides a large space for Regional Governments to be able to explore the potential and implement development to accelerate regional progress and independence, one of the manifestations of regional autonomy is fiscal decentralization.

The implementation of fiscal decentralization is characterized by granting authority to regions (Provinces/Districts/Cities) in exploring sources of Regional Original Revenue in implementing governance, regional development, and creating fiscal independence. In order for funding for government administration to be carried out efficiently and effectively and to prevent overlap or unavailability of funding in a field of government, funding for government administration is regulated.

The sources of funding for the implementation of local government consist of Local Original Revenue, Balancing Funds, Regional Loans, and Other Legal Revenue. Regional Original Revenue / Pendapatan Asli Daerah (PAD) is Regional Revenue sourced from Regional Tax proceeds, Regional Levy proceeds, Separated Regional Wealth Management results, and other legitimate Regional Original Revenue, which aims to provide flexibility to regions in seeking funding in the implementation of regional autonomy as a manifestation of the principle of decentralization.

In the era of fiscal decentralization, it is expected that there will be an increase in services in various sectors, especially the public service sector. This improvement in public services is expected to increase the attractiveness for investors to open businesses in the regions. This hope can of course be realized if there is a serious effort (government) by providing various supporting facilities (investment). Consequently, the government needs to provide a larger allocation of spending for this purpose. Fiscal decentralization on the one hand gives greater authority in regional management, but on the other hand raises new problems, due to different levels of regional fiscal readiness.

In order to organize and expand the base of Regional Original Revenue (PAD), especially related to Regional Taxes and Regional Levies, the Government has issued Law No. 28 of 2009 concerning Regional Taxes and Regional Levies in which Districts / Municipalities are given authority in the management of Regional Taxes consisting of: (1) Hotel Tax; (2) Restaurant Tax; (3) Entertainment Tax; (4) Billboard Tax; (5) Street Lighting Tax; (6) Tax on Nonmetallic Minerals and Rocks; (7) Parking Tax; (8) groundwater tax; (9) Swallow's Nest Tax; (10) Rural and Urban Land and Building Tax; and (11) Land and Building Rights Acquisition Tax. Then based on Law No. 1 of 2022 concerning Financial Relations between the Central Government and Regional

Governments, there is a change in the type of authority of the type of Regional Tax that is the authority of the Regional Government, these include: (1) Rural and Urban Land and Building Tax; (2) Land and Building Rights Acquisition Duty; (3) Certain Goods and Services Tax; (4) Billboard Tax; (5) Groundwater Tax; (6) Tax on Non-Metallic Minerals and Rocks; (7) Swallow's Nest Tax; (8) Motor Vehicle Tax Option; and (9) Motor Vehicle Name Return Duty Option. The issuance of this Law has consequences for the Regional Government to change regional regulations related to Regional Taxes no later than 2 (two) years since the issuance of this Law.

In its implementation, the Regional Government makes various efforts in regional tax management ranging from extracting tax potential, tax data collection and assessment, collection, and other efforts in optimizing revenue from the Regional Tax Department such as the use of technology and information in supporting the acceleration and ease of implementation of tax administration management and providing convenience in providing accessibility of services to the community in the context of modernization tax administration.

Anggraini, P. R., Sinurat, M., & Kurniawati, L. (2023) explained that the VUCA (Volatility, Uncertainty, Complexity, and Ambiguity) era challenges the government to change the strategic environment quickly, dynamically, complexly, unexpectedly, and predictably. This makes it necessary to reorient the bureaucratic reform program of the Indonesian government, in order to adapt to dynamic governance. Today's rapidly advancing technological advances require governments to offer public services that are more skilled and able to react quickly to changing environmental conditions.

With the relevance between the implementation of tax obligations by taxpayers and good tax services in order to achieve tax compliance, especially for regional taxes, this will not be achieved without ease of service, especially in ease of administration, there is a need for integration between tax administration with technology and information in order to achieve a modern and flexible tax service in accordance with the development of the times.

Kutai Kartanegara Regency as one of the autonomous regions has the authority to regulate regional household affairs independently within the framework of regional autonomy which depends on regional revenue capacity, one of which comes from Regional Original Revenue. In its implementation, the Kutai Kartanegara Regency Government carries out regional revenue management through the Kutai Kartanegara Regency Regional Revenue Agency which was formed to carry out duties and functions in regional revenue management, one of which is regional tax management. The Regional Revenue Agency (Bapenda) of Kutai Kartanegara Regency is a Regional Apparatus that has the task and function of implementing local government affairs in the field of regional finance (especially in regional revenue) which was formed based on Kutai Kartanegara Regency Regent Regulation Number 37 of 2021 concerning the Position, Organizational Structure, Duties and Functions and Work Procedures of Regional Apparatus at the Regional Revenue Agency. Bapenda Kukar deals with regional revenues, especially regional taxes and levies as well as regional receivables.

The Regional Revenue Agency of Kutai Kartanegara Regency in carrying out duties and functions in regional revenue management, one of which is regional tax management, makes various efforts to increase revenue from the regional tax sector, one of which is by implementing the electronification of regional tax administration management. Online-based regional tax administration services are intended to make it easier for the public as taxpayers to access local tax services anywhere, considering the vast geographical conditions of Kutai Kartanegara Regency which are not reached by people from sub-districts to Tenggarong.

Some previous research related to the concept of public sector management carried out by the Kutai Kartanegara Regency Regional Revenue Agency in online-based local tax services, is in line with what was stated by Anggraini, P. R., Sinurat, M., & Kurniawati, L. (2023) that efforts to change or reform the bureaucracy need to be carried out thoroughly, to be able to ensure the implementation of government in Indonesia will be better in all fields. With the hope that government services to the community will be even better, without any more forms of misappropriation in government. They further revealed that the new paradigm offered by Neo and Chen called dynamic governance needs to be applied in order for the government to always be able to make adaptive policies according to the needs of the community and the progress of the times.

Khairul Ikhsan et al., (2020) in their research related to the Implementation of Dynamic Governance in the Implementation of Batam City Public Service Malls revealed that the implementation of dynamic governance in the implementation of Batam City Public Service Malls can be declared capable enough to be said to be dynamic in work governance based on 3 indicators, namely thinking ahead, thinking again, thinking across which has implications both in terms of institutions, structures, and programs that have been selected by stakeholders in Batam City Public Service Mall. the ability of Batam City Public Service Mall in reviewing various strategies and programs that are currently running. Then Mazidah et al., (2019) in their research related to how the implementation of the concept of dynamic governance, especially seen in the thinking ahead indicator in the Inpatient Service at the Bandung City Health Office, revealed that the efforts of the Bandung City Health Office in carrying out the principles of dynamic governance are able to answer challenges by adjusting programs or policies to the times that demand a quick response.

Some of the findings from previous research above show that the urgency of implementing dynamic governance principles cannot be ignored, especially in the VUCA era (Volatility, Uncertainty, Complexity, and Ambiguity) which requires the government to be able to adapt to dynamic governance within the framework of New Public Management (NPM). This then encourages the author to see and analyze the application of Dynamic Governance principles in the implementation of online-based Regional Tax services at the Kutai Kartanegara Regency Regional Revenue Agency.

According to Neo and Chen (2007), dynamic governance is the ability of the Government to adjust policies and programs sustainably so that long-term interests can be achieved by paying attention to elements of culture and capabilities (think ahead,

think again, think across) accompanied by driving factors in human resources such as able people and agile processes (Bimantara Nur Alim, 2022) The journey to Dynamic governance refers to how culture is present in organizations and human resource capabilities to overcome various conditions that occur (Neo & Chen, 2007).

Based on experience, Boon Siong formulated a simple framework that refers to the formation of Dynamic Governance as follows:

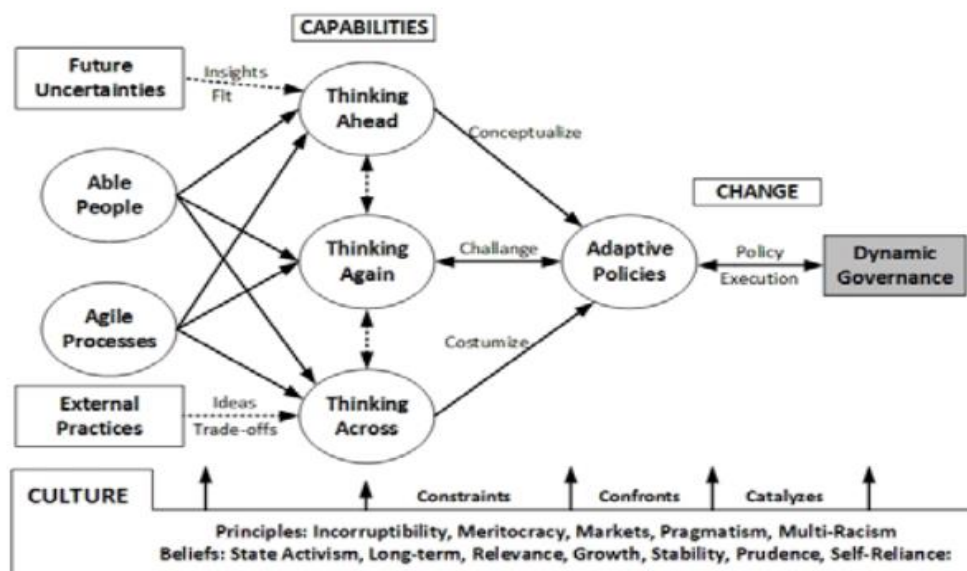


Figure 1. Frameworks for the Formation of Dynamic Governance

Thinking ahead will encourage government institutions to assess and review ongoing policies and strategies, update targets and objectives, and develop new concepts of policies that are prepared for the future, Thinking again (review) Review of things that have happened including the use of data, new information, predetermined measures/standards, legacy problems from a policy or program, and feedback received, and Thinking across (learning from the experience of other countries/organizations) by learning from the experience and thoughts of others in managing a country or government will get fresh ideas and thoughts in Innovating to improve policies, strategies, and programs to improve community welfare. The policies decided to be adopted as a result of the process of thinking ahead, thinking again, and thinking across are then implemented as the spirit of dynamic governance.

Furthermore, a study conducted by Gulbrandsen (2014: 88) explained that the concept of dynamic governance would be more useful if government policies were also innovated in licensing service programs, especially lahab licensing so that interaction between the private sector and the community could run dynamically. Of course, the concept of dynamic governance is implemented if there is continuous learning to produce and execute adaptive policies through the development of dynamic capabilities that include dimensions of thinking ahead, thinking again, and thinking across.

Then regarding how governance can adapt, Brunner, Steelman, Coe-Juell, Cromley, & Tucker (2005: 268) suggest that:

"Adaptive governance as we conceive it highlights the interdependence of these innovative practices in science, policy, and decision-making structures. In particular, adaptive governance integrates scientific and other types of knowledge into policies to advance the common interest in particular contexts through open decision-making structures. It has worked well enough in particular cases to recommend natural resource policy. But adaptive governance is far from inevitable; other outcomes are possible in the future."

As explained in Law No. 1 of 2022 concerning Financial Relations between the Central Government and Regional Governments in the framework of governance, the Unitary State of the Republic of Indonesia is divided into provincial areas and provincial areas consisting of regencies and cities. Each of these regions has the right and obligation to regulate and manage its own government affairs to improve the efficiency and effectiveness of government administration and services to the community.

To administer the government, the Region has the right to impose levies on the community. Based on the Constitution of the Republic of Indonesia Year 1945 which places taxation as one of the manifestations of statehood, it is affirmed that the placement of burdens on the people, such as taxes and other levies that are coercive in nature is regulated by law. Thus, the collection of Local Taxes and Regional Levies must be based on the Law. In this case, Kutai Kartanegara Regency has been determined through Kutai Kartanegara Regency Regional Regulation Number 2 of 2011 concerning Regional Tax. Until this research was carried out, the Kutai Kartanegara Regency Government has not made changes to the Regional Regulation in accordance with the provisions of Law No. 1 of 2022, and is still in the process of drafting a Regional Regulation.

It is further explained in Kutai Kartanegara Regent Regulation Number 14 of 2020 concerning the System and Procedure for the Implementation of Regional Tax Collection that the system and procedure for collecting regional taxes are as implementation guidelines in collecting data, collecting, paying, depositing and collecting taxes that have been handed over to the Regency Regional Government.

METHODS

This research uses qualitative methods with descriptive analysis. Qualitative research is research that intends to understand phenomena about what is experienced by research subjects such as behavior, perception, motivation, action, etc. holistically, and using description in the form of words and language, in a special natural context and by utilizing various natural methods (Moleong, 2016). In this study will observe the perceptions, motivations and actions of the apparatus at the Regional Revenue Agency of Kutai Kartanegara Regency in fulfilling the principles of Dynamic Governance.

Then Nana Syaodih Sukmadinata (2011) stated that qualitative descriptive research is aimed at describing and describing existing phenomena, both natural and human engineering, which pay more attention to the characteristics, quality, and relationships between activities. This research will be discussed related to the

description and description of the implementation of the online-based Regional Tax service program in Kutai Kartanegara Regency.

This study uses qualitative data types, namely records of interviews and observations, as well as some quantitative data in the form of numbers such as informant profiles that are related as data to support analysis that is explained descriptively. Primary data collection was carried out using depth interview techniques with guidance on the composition of questions for researchers to explore informant knowledge on the implementation of online-based Regional Tax services. The informants from the parties were selected using purposive sampling techniques (Sugiyono, 2016: 85) in the work unit / Field that handles online tax services at the Kutai Kartanegara Regency Regional Revenue Agency including the Head of Registration and Determination and SIAPDA Operator Staff, as well as several Regional Tax Technical Implementation Units (UPT-PD) in the Kutai Kartanegara Regency area. This research will be conducted in September – October 2023.

RESULT AND DISCUSSION

Online-Based Regional Tax Services at the Regional Revenue Agency of Kutai Kartanegara Regency

The Regional Revenue Agency of Kutai Kartanegara Regency in carrying out duties and functions in regional revenue management, one of which is regional tax management, makes various efforts to increase revenue from the regional tax sector, one of which is by implementing the electronification of regional tax administration management.

Some of the information systems used in regional tax management include: (1) *Sistem Informasi Aplikasi Pajak Daerah (SiAPDA)* / Regional Tax Application Information System which is a desktop-based application used by officers at the Regional Revenue Agency in supporting the implementation of the management of 9 (nine) types of taxes (Hotel Tax, Restaurant Tax, Entertainment Tax, Billboard Tax, Street Lighting Tax, Non-Metal and Rock Mineral Tax, Parking Tax, Groundwater Tax, and Swallow's Nest Tax, which are used in the process of registration, data collection and updating, assessment, determination, billing, bookkeeping, monitoring and evaluation, and other administrative activities.

(2) *Surat Pemberitahuan Pajak Daerah Elektronik (e-SPTPD SiAPDA)* / Electronic Regional Tax Return Letter is a web-based application system/web-based is a supporting information system for the SiAPDA application which is used as a service medium that can be accessed and used directly by the public in registering and reporting their tax obligations independently with the principle of self-assessment. SiAPDA e-SPTPD can be accessed through <https://pajak-online.kukarkab.go.id/> address.

(3) *Sistem Informasi Manajemen Objek Pajak Bumi dan Bangunan (SISMIOP PBB)* / Land and Building Tax Object Management Information System is a desktop-based application-based information system used by officers in supporting the implementation of Land and Building Tax management in the Rural and Urban sector (PBB P2).

(4) *Aplikasi Pajak Bumi dan Bangunan Elektronik / Sistem Administrasi Pengelolaan PBB (ePBB / SAP PBB)* / Electronic Land and Building Tax Application / PBB

Management Administration System is a web-based information system that is used to support the SISMIOP PBB application used in supporting the implementation of the administrative management of the Land and Building Tax in the Rural and Urban sectors. The PBB ePBB/SAP APPLICATION can be accessed through <https://pajak-online.kukarkab.go.id/> address.

And (5) *Bea Perolehan Hak atas Tanah dan Bangunan Elektronik (eBPHTB)* / Electronic Land and Building Rights Acquisition Duty is a web-based information system used in the management of BPHTB administrative management used by both officers and the community in reporting and paying BPHTB's obligations on land ownership management. The eBPHTB application can be accessed through <https://pajak-online.kukarkab.go.id/> address.

Since 2020 when the outbreak of the COVID-19 pandemic hit Indonesia, especially in Kutai Kartanegara Regency, the Regional Government through the Regional Revenue Agency of Kutai Kartanegara Regency has carried out a policy of accelerating and optimizing online-based local tax services to limit interaction between the community and officers, this has directly become a driving factor in the implementation of this policy. By regulation, the implementation of electronification of regional tax administration management has been determined and regulated in Kutai Kartanegara Regent Regulation Number 14 of 2020 concerning Systems and Procedures for the Implementation of Regional Tax Collection where each regional tax administration process is carried out through an application system according to the type of tax each.

Online-based regional tax administration services are intended to make it easier for the public as taxpayers to access local tax services anywhere, considering the vast geographical conditions of Kutai Kartanegara Regency which are not reached by people from sub-districts to Tenggarong. On the other hand, Bapenda Kutai Kartanegara Regency also established a Regional Tax Technical Implementation Unit (UPT-PD) which was established through Kutai Kartanegara Regent Regulation Number 112 of 2016 concerning the Position, Organizational Structure, Duties and Functions, and Work Procedures of the Regional Tax Technical Implementation Unit at the Regional Revenue Agency located in 9 locations spread across Kutai Kartanegara Regency including: UPT-PD Region I is subordinate to Loa Janan and Loa Kulu Districts, UPT-PD Region II is subordinate to Sanga-Sanga and Anggana Districts, UPT-PD Region III is subordinate to Samboja, Muara Jawa and West Samboja Districts, UPT-PD Region IV is subordinate to Muara Badak and Marang Kayu Districts, UPT-PD Region V is subordinate to Tenggarong and Tenggarong Seberang Districts, UPT-PD Region VI is subordinate to Sebulu and Muara Kaman Districts, UPT-PD Region VII is subordinate to Kota Bangun, Kenohan, and Kota Bangun Darat Districts, UPT-PD Region VIII is subordinate to Muara Muntai and Muara Wis Districts, and UPT-PD Region IX is subordinate to Kembang Janggut and Tabang Districts. In general, the main task of UPT-PD aims to serve taxpayers who have difficulty accessing online services.

Application of Dynamic Governance Principles in Online-Based Regional Tax Services

The implementation of online-based Regional Tax services at the Kutai Kartanegara Regency Regional Revenue Agency based on the principle of Dynamic Governance according to Neo and Chen (2007) can be achieved by paying attention to elements of culture and capabilities.

Culture

Each organization has its own culture or culture to carry out its activities and work programs. Organizational culture can be seen from the point of view of principles that lead to the meritocracy system that runs in the government. Then it can also be seen from the point of view of beliefs that are guided by state activism, long long-term, relevance (Neo & Chen, 2007).

The implementation carried out by the Regional Revenue Agency of Kutai Kartanegara Regency in the context of implementing Regional Tax management shows that Bapenda institutionally and the implementation of duties & functions are guided by Law Number 28 of 2009 concerning Regional Taxes and Regional Retribution, and has issued Kutai Kartanegara Regent Regulation Number 14 of 2020 concerning Systems and Procedures for the Implementation of Regional Tax Collection, one of which regulates governance Electronic-based local tax management. Attitudes implemented in the form of policies in regulating local tax governance regulations have been seen as part of the cultural aspect.

The implementation of Regional Tax management which is carried out based on the provisions stipulated in Kutai Kartanegara Regent Regulation Number 14 of 2020 concerning Systems and Procedures for the Implementation of Regional Tax Collection forms an organizational culture in terms of principles in strengthening organizational performance. Furthermore, organizational culture is influenced by beliefs or beliefs in the apparatus to be able to always contribute to their duties.

Speaking of public organizations, working individuals must have strong traits and characters to serve the community, this can certainly be part of state activism. The Regional Revenue Agency of Kutai Kartanegara Regency emphasized that the working apparatus had tried its best to meet the needs of the community. The agency has encouraged employees to be able to work according to the rules and prioritize excellent service based on applicable regulations. This action is a good example of building professionalism and integrity of the apparatus. Then the organization hopes that the service information and direction given by the leadership can be obeyed so that the organization can grow for the better.

Capabilities

The capabilities in the state civil apparatus can be analogous to the wheels that contribute to driving public services. The ability to see the situation in the present and strategies for the future will greatly affect the progress of public services in the organization. This shows the need for achievements in improving the ability of innovation to implement or develop breakthroughs that are newer than before. The discussion of

research leads to capabilities related to thinking ahead, thinking again, and thinking across.

Thinking Ahead

Thinking ahead will encourage government institutions to assess and review ongoing policies and strategies, update targets and objectives, and develop new policy concepts that are prepared for the future. Dynamic governance requires an agency to be able to adapt to the development of technology, information and communication, this is what encourages the Kutai Kartanegara Regency Regional Revenue Agency to innovate in presenting online-based local tax services to try to respond to global challenges, namely the use of technology in tax registration, reporting and payment.

The development of technology, information, and communication has made it easier for an institution to distribute a file digitally (file), including program documents or software. Some application systems used in online tax services are SIAPDA, e-SPTPD SIAPDA, SISMIOP-PBB, SAP PBB / e-PBB, and e-BPHTB which are made for each type of tax, in this case, there are several obstacles both from the community side as taxpayers and from the tax officer's side. This was stated by the Head of Registration and Determination of Bapenda Kutai Kartanegara Regency who stated that too many applications that must be accessed by the community make implementation in the field not run optimally, the lack of socialization adds to the condition of ignorance in the community.

This problem was then followed up by Bapenda Kutai Kartanegara Regency by building a portal that unites all applications in one application called SIPAJOL BETIJAK (Online Tax Service System – Wake Up Etam Can Pay Taxes) which was built for people to easily access one application to get all types of local tax services.



Figure 2. SIPAJOL BETIJAK dashboard display (Online Tax)

This application can be accessed by all people anywhere and anytime for all types of regional taxes without having to come to the Bapenda office or the UPT-PD office, as BETIJAK's philosophy is that people from home can directly access local tax services. On

the other hand, based on the results of interviews with several taxpayers in the Regional Apparatus and in several restaurants, it is stated that they are not aware of the SIPAJOL-BETIJAK application, this indicates that there is still a lack of socialization to the public regarding the existence of the application. Although based on data submitted by the SIAPDA Operator, it is said that until now the percentage of taxpayers who use the SIPAJOL BETIJAK application or report local taxes online has reached 89%.

Then in the early stages of building this system only accommodates registration, reporting, and determination of Regional Tax services, while the payment process must use other payment channels (such as Bank Kaltimara, Post Office, Indomaret, Gopay and OVO). However, by developments in the community to make it easier for taxpayers to process payments, development is carried out by integrating the SIPAJOL BETIJAK system which allows taxpayers to directly process payments in the application using the QRIS and Virtual Account features that have collaborated with Bank Kaltimara and Bank Indonesia.

Thinking Again

Thinking again is done about things that have happened including the use of data, new information, predetermined sizes/standards, legacy problems from a policy or program, and feedback received. In the implementation of the Tax system in Bapenda Kutai Kartanegara previously used a manual system in reporting, payment, and supervision in collecting regional taxes. However, collecting taxes using a manual system, allows for tax collection leaks, and it can be said that it is still far from the concept of Good Governance and Clean Government.

About the manual system, the Government must be able to think again in anticipation of actual changes that occur in the work environment and the community that will carry out a Payment process or Regional Tax Collection to meet tax compliance targets to reach 100%, of course, policies must be adjusted to answer current and long-term community needs.

SI PAJOL BETIJAK (Online Tax Information System - Wake Up Etam Can Pay Taxes) One of the efforts to optimize and transparency of local tax revenues carried out by the Kutai Kartanegara Regency Government is by innovating while utilizing E-Government by implementing an online tax system in collecting regional taxes. Digitalization innovation also has the potential to be used as a medium that supports the transition towards mutualism symbiosis between taxpayers and local governments both in terms of funding, time, and data transparency, providing real-time certainty will make compliance easier to achieve.

An online system is implemented to facilitate tax monitoring of the Kutai Kartanegara Regency Regional Government, especially on taxes whose payments are made with a self-assessment system as a form of effectiveness, efficiency, transparency, and accountability of regional tax governance which aims to increase PAD (Regional Original Revenue) even though the system still requires periodic testing (Challenge).

Thinking Across

Thinking across (learning from the experience of other countries/organizations) by learning from the experiences and thoughts of others in managing a country or government will get fresh ideas and thoughts in innovating for the improvement of policies, strategies, and programs for improving public welfare. The implementation of the Online Tax system in Kutai Kartanegara, shows that the Thinking Across Concepts in the context of the online tax system refers to a holistic and integrated approach to designing, implementing, and managing the online tax system.

This approach considers various aspects, including technology, policy, security, efficiency, usability, and socioeconomic impact.

CONCLUSION

From the implementation of an innovative digitalization program in the field of tax in Kutai Kartanegara, an outline can be drawn in order to realize good tax services, namely organizing a good tax system in accordance with regulations and transparency. The Kutai Kartanegara district government has been able to think ahead and anticipatory (Think ahead), able to review thinking (Think again), and able to think cross-wise (Think across) by looking at developments where digital innovation has been implemented in various lines and fields. This can be seen from the construction of an online tax system. However, in the application of SI PAJOL BETIJAK, some things are still not going well indicates that the development of cultural culture in carrying out the activity program has not been perfectly implemented.

The implementation of good dynamic governance should be able to improve the performance of tax management in Kutai Kartanegara Regency. However, the formation of an appropriate work culture or culture takes a long time, the formation of a work culture can be formed if the work program is implemented continuously. Socialization activities for taxpayers need to be more intense, so that taxpayers better understand the use of digitalization in tax payments and reporting. Socialization is not only carried out by taxpayers, but internalization by the government, in this case, Bapenda also needs to be done more often.

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