

# DEVELOPMENT OF E-GOVERNMENT PUBLIC POLICY IMPLEMENTATION MODEL IN ONLINE TAX SERVICES

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## Abstract

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The online tax (e-tax) program aims to increase compliance monitoring in fulfilling obligations and is expected to increase regional tax revenues from the tax sector. However, in implementing e-tax, there are obstacles in terms of targets, limited users and budgets, supporting tools, and human resource competence. This research aims to discover, describe, and analyze the implementation of e-government policies by the Gorontalo City government through the e-tax program. The research method employs interactive model data analysis with stages of data condensation, data display, and conclusion drawing. The research findings indicate that e-government policies in public services through the Gorontalo City e-tax system run optimally, including presence, interaction, and transaction. Additionally, this research reveals that the determinant factors for policy implementation exist and are very helpful in implementing policies based on the elements of support, capacity, and values. In conclusion, the findings develop the commitment factor theory, which includes the commitment of leadership, organization, and society. The relevance of the findings signifies that no matter how sophisticated the system is, it will only be optimal if the commitment from the leadership, organization, and community is established.

**Keywords:** E-Government, Public Policy, E-Tax, Public Service

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## 1. INTRODUCTION

Public service has always been a central issue, and its development is always current (Pawlowski & Scholta, 2023; Perry & Vandenabeele, 2015; Scholta &

Lindgren, 2023; Witesman & Christensen, 2023); Indonesia is no exception. Improving the implementation of public services requires the involvement of community stakeholders, good governance, and collective leadership across

organizations as an effort for transparency and a form of fiscal responsibility to the community (Osborne et al., 2022). All forms of government efforts boil down to the main target of improving public service compliance. The use of information and communication technology (ICT), sometimes referred to as electronic or e-government, in government bureaucracy is one initiative to improve public service compliance and quality (Bavec, 2008; Centeno et al., 2005; Fountain, 2005; Uyar et al., 2021). Electronic government emerged against various backgrounds, generally arising from public dissatisfaction as recipients of services with the quality of services received (El-Gama et al., 2022; Hung et al., 2006; Li & Shang, 2020; Zahid et al., 2022). E-government emphasizes “government” more than “e” because it reminds us that in e-government, the government still has the main task of organizing government and managing its people (Heeks, 2012; Henman, 2010), so e-government must be viewed from two sides, from the public sector approach and the technological approach (Fountain, 2008).

Furthermore, fiscal decentralization means that local governments better understand the potential in their territory to explore all the potential in their own region (Pu et al., 2023; Purbadharmaja et al., 2019). One way the government attempts to correctly provide services is through the use of ICT in government bureaucracy, or e-government (Cordella & Tempini, 2015; Mawela et al., 2017). Under the electronic-based government system, telematics technology must be used by the government to support good governance, including e-tax. Electronic tax, often known as “e-tax”, is a novel means of interaction between the government as a service provider and the public as service users and allows local taxes payment and reporting electronically (Nguyen, 2023; Rahman et al., 2020). According to Bassey et al. (2022) and Saha et al. (2012), the goal of electronic tax administration is to improve efficiency by managing tax recording. Meanwhile, tax consultation aims to significantly reduce the cost of community tax compliance, with both internal and external benefits (Al-Mawali et al., 2022; Saptono et al., 2023).

As one of the autonomous regions, Gorontalo City strives to enhance its community services by employing ICT and providing innovative electronic transaction services to provide the highest possible level of service quality. One of Gorontalo City Finance Agency’s efforts is the innovation of electronic tax management and reporting services, in accordance with the Mayor’s Regulation No. 9 of 2017 on Procedures for Local Tax Reporting and Payment. To improve community services and boost revenue, Gorontalo City has released a policy outlining the steps for electronically filing reports, paying local taxes, and supervising other local governments via the financial agency. However, in its implementation, e-tax has several obstacles, including:

- 1) regional revenues, such as from the hotel and restaurant tax sector, have not been under the specified target;
- 2) not all taxpayers have used e-tax;
- 3) limited budget availability;

4) tapping box or transaction recorder tools are not entirely adequate;

5) human resources or field officers who are not fully competent.

Some of the problems above signify that research efforts related to e-government policy implementation are urgent to be carried out. This research examines the implementation model of electronic government policy in public services, the online tax system, and various determinants of its success that are expected to increase original local revenue. The research offers novelty in terms of the proposed conceptual model.

The remaining structure of this paper is as follows. Section 2 reviews the relevant literature. Section 3 analyzes the methodology that has been used to conduct research. Section 4 deals with the findings and discussion of research on the e-government policies implementation in public services by means of the internet-based taxation system (e-tax), the development of theories, and proposed models. Lastly, Section 5 consists of the research conclusion.

## 2. LITERATURE REVIEW

### 2.1. Previous studies

Several studies related to public service policy through e-government in the e-tax system have been conducted from different perspectives and points of view, including the one by Chatfield (2009), which examined the relationship between public service reform through e-government and government performance in Japan’s National Tax Agency (NTA). The research findings confirmed the impact of transformational e-tax on NTA performance. Further, this paper contributed to the growing e-government research literature regarding the impact of e-government transformation, especially on service process reform. In addition, another study by Berdykhanova et al. (2010) discussed trust issues and challenges encountered by e-government developers while implementing online tax public services. The research findings indicated that public trust in the environment and institutions determined the public’s decision to use online tax services. In this case, trust was an important aspect in improving the quality of implementation of the electronic taxation model. The study also proposed applying the Trusted Platform Module model as a solution to improve public trust in e-tax.

Meanwhile, another study by Bhuasiri et al. (2016) also tried to examine online tax revenue from the psychological aspect of Thai people. In developing the model, the researchers employed an integrated theory of acceptance and use of technology integrated with theories of self-determination, perceived risk, and credibility. The findings denoted that performance expectation, facilitating conditions, social influence, and perceived credibility were significant factors in influencing people to adopt an online tax system. Additionally, a study by Kochanova et al. (2020) investigated the impact of e-government on government capacity through electronic tax filing and the implementation of e-procurement in terms

of tax compliance cost, tax revenue, and the competitiveness of government procurement of goods/services and its impacts in reducing corruption by using cross-country data. This research discovered that the adoption of e-filing reduced tax compliance costs and created a moderate increase in the ratio of income tax revenue to gross domestic product (GDP). In addition, it was found that there was no strong relationship between e-government and corruption. Research by Bhuasiri et al. (2016) was supported by a recent study from Nimer et al. (2022), which examined e-government services on the prevalence of tax avoidance. The findings confirmed the importance of e-government services in reducing tax evasion and the moderating role of educational quality in this relationship. Lastly, for public administration, e-government initiatives and services strengthen the capacity to utilize online services in the public domain to improve tax compliance.

## 2.2. Gartner's four-stage e-government policy implementation model

This model develops the four-stage model, which includes (Baum & Di Maio, 2000):

1. *Presence*: At this stage, the communication between the government and interested parties is only one way. The government provides information that interested parties can access through internet browsing; at this stage, the government publishes, ensures ease of access, and prepares infrastructure facilities and supporting resources.

2. *Interaction*: At this stage, communication between the government and interested parties begins in both directions. The government provides technology such as an intranet and multimedia facilities such as email, teleconference, chat, etc. So that each individual can communicate one-on-one with representatives in the government effectively and efficiently.

3. *Transaction*: At this stage, a transaction has occurred, namely every provision of services or goods involving financial, human, information, and transaction security resources.

4. *Transformation*: At this stage, the government is ready to be integrated with other parties such as the private sector, universities, non-governmental institutions, political organizations, governments of other countries, international institutions, and so on. Integration is not just the opening of digital communication lines between them but also complex integration at the process, data, and technology levels.

## 2.3. Determinants of e-government policy implementation in public services

The success of e-government development depends on several factors known as success elements. These elements of success were conveyed by Indrajit et al. (2005), which were the research findings and

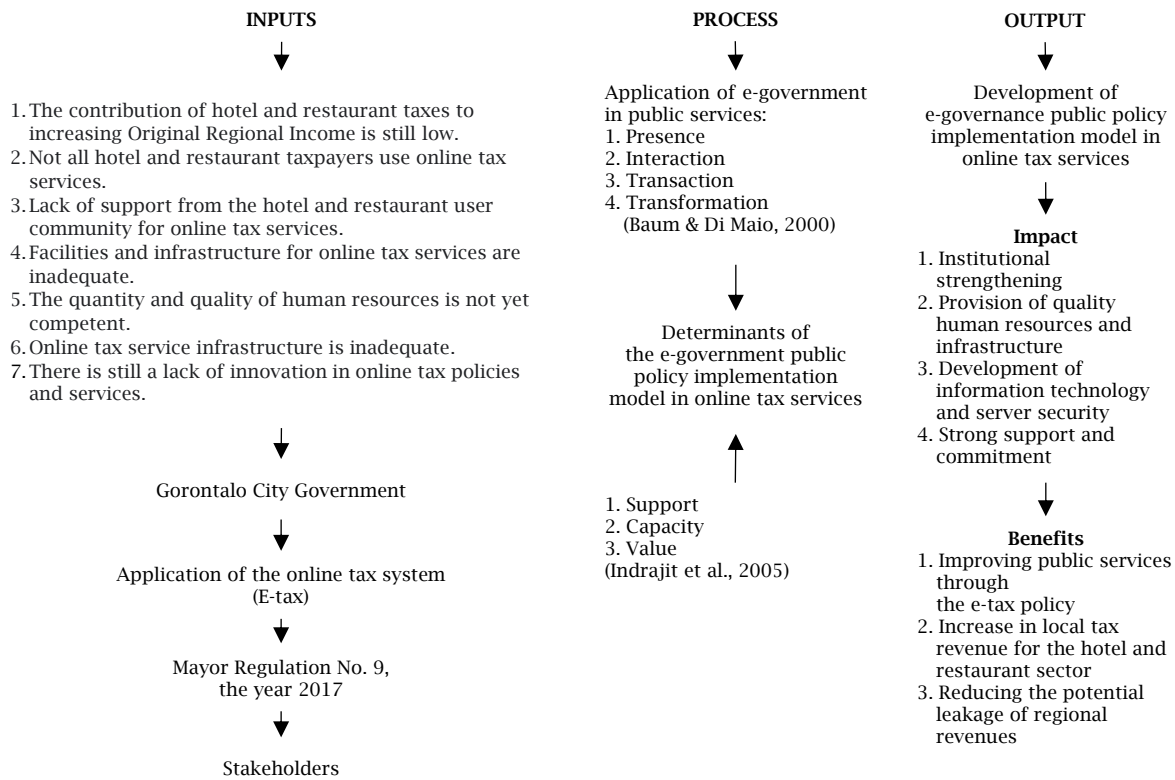
research led by Jane E. Fountain between Harvard University and the John F. Kennedy School of Government in 2003, covering support, capacity, and value (Fountain, 2005). The three elements of success can be explained as follows: first is *support*, the essential thing in this case is the support of leadership, organization, and community. Leaders must have the political will to develop e-government as this will involve the entire process of e-government (Ambira et al., 2019; Hassan & Lee, 2019). The leader must be innovative in drafting and a master motivator in the implementation phase (action). With the element of political will, it is possible for various development initiatives and the development of e-government can run smoothly (Fountain, 2014). Bureaucratic cultures tend to work based on a top-down management model (classical paradigm) (Iswanti et al., 2023). Therefore, support for the implementation of effective e-government programs must start from government leaders at the highest level (president, governor, mayor/regent) (Chohan et al., 2020).

The second is *capacity*, which is an element of ability or empowerment from the local government in realizing e-government. In this case, at least three minimum things must be owned by a government to implement and build e-government: 1) availability of sufficient resources to implement various e-government initiatives, especially those related to financial resources (Kumar et al., 2023); 2) availability of adequate information technology infrastructure due to this facility is 50% of the key to the success of policy implementation of the e-government concept; 3) the availability of human resources who have the competencies and expertise needed so that the implementation of e-government policies can be per the principle of expected benefits.

Third is *value*, the aforementioned first and second elements are two aspects observed from the government side as the service provider (provider-supply side). The implementation of e-government will only be functional if there are parties who benefit; in this case, what determines the magnitude of the benefits obtained by the existence of e-government is not only the government but the community and those interested (demand-demand side) (Iannacci et al., 2019; Puron-Cid et al., 2022). Therefore, the government must act carefully and choose what types of e-government applications must be prioritized for development to provide significant value (benefits) that can be felt directly by the community. Combining the three elements above will form a nexus (nerve center of the e-government network), which will be the key to the success of e-government policy implementation.

In accordance with the entire series of supports that the researchers used in this research, both grand theory, middle range theory, and applied theory, here is a conceptual thinking scheme:

Figure 1. Proposed conceptual model



### 3. RESEARCH METHODOLOGY

In this research, the research team acted as instruments and data collectors, where the data were collected through the following procedures:

1. *Observation:* In this context, the research team conducted direct observations and created empirical factual notes related to the implementation of e-government policies consisting of interaction, transaction, and transformation. Apart from that, the research team also carried out direct observations related to determinant factors for the success of e-government policy implementation: support, capacity, value, and commitment. These observations were carried out using e-tax in the Gorontalo City administrative area with a total of 60 actors and implementers of public policy regulation and a registered target population of taxpayers until 2022, totaling 451 people.

2. *Interview:* The interview aimed to explore understanding and successful implementation of e-government policy regulations from interaction, transaction, and transformation. In addition, in-depth interviews focused on determining the determinant factors for the success of e-government policies, including support, capacity, value, and commitment. The research data were collected through interviews with nine key informants: three actors and implementers of government policy regulations, four taxpayers who use e-tax, and two experts in governance and public policy. The criteria for informants encompassed: being physically and mentally healthy, having sufficient time for data exploration, being willing to have in-depth discussions about the implementation

of e-government policies and determining factors for their success, and having knowledge and experience in using e-tax.

#### 3.1. Types of research

According to the research focus, the research team employs applied research type to address practical problems and improve real-world situations. This method has always been a concern in the scientific world as it focuses on solving real problems facing society at large. In this case, the applied research creates solutions and generates innovations in implementing government policies, technology, and some other sectors. In detail, this research is focused on obtaining facts related to:

1) the implementation of e-government policy regulations through e-tax in improving tax services and local government revenues with a four-stage e-government implementation model according to Gartner (2000, as cited in Baum & Di Maio, 2000).

2) determinants of the implementation of e-government policy regulations in public services through the online tax system.

#### 3.2. Presence of researchers

The presence of the research team is needed to examine the focus of the research discussed more deeply. In this way, information is obtained directly from informants to ensure the originality of the research data. To support data collection, researchers utilize voice recording media and forms to record data. The research team, as a key instruments, seeks to obtain data on readiness, implementation stages, and strategies to face

obstacles so that the information collected is relevant and guaranteed validity. The role of instruments and data collectors was realized by visiting the research site to obtain data from informants, implementers of e-government policy regulations, and the taxpayer community as the target of government policy regulations. This research was conducted from December 2022 to May 2023. Meanwhile, the data studied were from the effectuation of e-government policy regulations from 2018 to 2022.

### 3.3. Data sources

Data sources encompass two types: Primary ones or data obtained directly from research objects derived from observations and interviews. In this research, primary data were obtained from actors and implementors of government and community policy regulations as taxpayers in the administrative area of Gorontalo City. And secondary ones or data obtained from the research findings, journals, and internet sites containing the implementation of government policy regulations on e-government and the determinants that determine its success.

### 3.4. Data analysis technique

The research team carried out data analysis and shared tasks according to expertise. Meanwhile, the research was led by a public policy expert, accompanied by the first member, who was a public service expert, the second member was an economist, the third member was an information systems expert and the fourth member was a legal and social expert. The data analysis technique applied was an interactive model by Miles et al. (2014). The analysis process used four stages, namely:

1. *Data collection*: Data obtained from observations and interviews were made into field notes consisting of two parts, descriptive and reflective. A descriptive record is a natural record of what researchers observe, hear, witness, and experience themselves without any opinion or interpretation from the researcher of the phenomenon experienced. Meanwhile, the reflective notes were records that contained the researchers' impressions, comments, opinions, and interpretations of the findings encountered and were material for the data collection plan for the next stage.

2. *Data reduction*: The collected data that were relevant and meaningful were selected according to the focus of the research. Data reduction was used for analysis that sharpened, classified, directed, and discarded the unimportant and organized data, making it easier for researchers to conclude.

3. *Data display*: The purpose of presenting data in the context of this research was to combine information to describe the circumstances that occur. So that researchers did not have difficulty mastering information either in whole or certain parts of the research findings, the research team created a narrative.

4. *Drawing conclusions*: This stage was carried out during the research process and the data reduction process, after the data collected were fairly sufficient, temporary conclusions were then drawn and after the data were complete, final conclusions were drawn.

### 3.5. Data validity check

In this research, the research team carried out the data validity check by sharing tasks in the following ways:

1. *Extension of observation*: This extended observation allowed the relationship between researchers and sources to become familiar, more open, and trusted each other so that no information was hidden anymore and researchers could obtain complete data. In qualitative data collection, the extension of time was carried out by considering the situation and conditions in the field and the data that has been collected. Further, through this extension, the researchers could increase the degree of confidence in the data collected, sharpen the focus of the problem, and obtain complete data.

2. *Triangulation*: The research team used triangulation to compare data from in-depth interviews with data from field observations and other data related to implementing e-government policy regulations and determinants of success.

3. *Discussion with peers or those who understood the implementation of government policy regulations*: The research team discussed with colleagues in regards of the data found in the field. This discussion was considered as an attempt to recognize the similarities and differences of peers with the data obtained.

### 3.6. Stages of research

This research employed the following four stages:

1. *Preparation*, where the research team ensured that all research needed in the field were met. Distribution of tasks was performed according to expertise, preparation of interview guides, data filling forms, schedules, and other research needs.

2. *Implementation*, where after being permitted by government authorities, researchers entered the field to seek as much information as possible from informant actors and policy implementors, the public as targets of e-government policies, and experts in governance and public policy.

3. *Analysis*, where the research team compiled all the data that had been collected systematically and in detail so that the data were easy to understand. According to expertise, the research team shared the task of analyzing the data obtained, then analyzing them, dividing, and finding the meaning of the research.

4. *Reporting*, where the research team compiled preliminary reports, finalized reports in writing, and systematically disseminated research and scientific publications.

## 4. RESULTS AND DISCUSSION

In accordance with the interviews, observations, and documentation, several findings were obtained as follows: The use of [yanjak.gorontalo.go.id](http://yanjak.gorontalo.go.id) website as an implementation of electronic government in Gorontalo City's public services has been well prepared as an information media that is easily accessible with models or types of all desktop, website, and Android types. The system created by financial institution in 2017 is straightforward to use; taxpayers only need to take six easy steps to report and pay local taxes. This website meets the interactive nature and has interfaces connected between institutions involved in public services

and inter-agency reconciliation. The institution's involvement has also been formal through a Memorandum of Understanding (MoU) and the text of the Cooperation Agreement. This website has been integrated both from data, processes, and technology so that it can be used for services that are government to government (G2G), government to business (G2B), and government to consumers (G2C) (Brown & Garson, 2013).

In addition, the Gorontalo City e-tax system has been thoroughly socialized to all elements, both financial institution and the community, especially taxpayers, through print and electronic media. However, the information dissemination carried out has not been massive because, in the field, there are still those who do not understand the benefits of making tax payments through this e-tax system. In the Gorontalo City e-tax system, basically, not all types of taxes can be served in this system; the types of services in this system are in the form of reporting and determining taxes and non-cash local tax payment services. Thus, the implementation of the e-tax policy in Gorontalo City must be prioritized through the provision of infrastructure facilities by the Gorontalo City financial institution in the form of tapping boxes or transaction recording devices, which ideally in Mayor Regulation No. 9 of 2017, all restaurant and hotel taxpayers are required to apply e-tax in their businesses, yet this urge was ineffective so it requires a strong commitment from Regional Apparatus Organizations (OPD) to ensure the provision of infrastructure facilities in supporting regional policies. All personnel and human resources assigned to implementing this e-tax policy are following their respective competencies and expertise. Still, it is clear that the quantity of human resources in supporting the e-tax policy has not been maximized because the current number of human resources in the revenue division will not be able to accommodate supervision of the accuracy and correctness of taxes reported by all taxpayers in Gorontalo City.

Interaction between institutions is a derivative of important points in the Cooperation Agreement, which contains rights and obligations between related institutions. However, it needs to be considered again in the completeness of administration within the reconciliation, which needs to be equipped with the minutes of the reconciliation results. It is not entirely reasonable regarding system security because external backups have yet to be provided to ensure data remains safe during a force majeure event. The implementation of this e-government policy has received support from the leadership, in this case, political support from the mayor of Gorontalo, to implement and develop e-government in public services. Leadership support is in the form of Mayor Regulation No. 9 of 2017, but this regulation needs to be revised to adjust to current needs.

This e-tax system also receives support from elements of the OPD by ensuring an available budget, conducting socialization, and interaction between related institutions. Still, once again, the organization's commitment, in this case, the Gorontalo City financial agency, needs to be strengthened, especially in terms of preparing adequate infrastructure and human resources. Community support has not been explicitly visible; what can be seen is that taxpayers who implement e-tax at their place of business, making payments and reporting local taxes are a tangible manifestation

of community support, although it needs to be optimized in terms of its use because of the fact that even though this accessible and practical system has been prepared, there are still people who choose to use the old payment system and reporting local taxes. One of them is the trust of the community itself in using this e-tax system. Ideally, in Mayor Regulation No. 9 of 2017, all restaurant and hotel taxpayers are required to apply the e-tax tool at their place of business. However, they have not all used the e-tax system which requires a strong commitment from the OPD to ensure the provision of infrastructure facilities in supporting regional policies.

All personnel and human resources assigned to implementing this e-tax policy are in accordance with their respective competencies and expertise. Yet, the number of human resources that support the e-tax policy has not been maximized because the employees in the revenue division cannot accommodate supervision of the accuracy and correctness of taxes reported by all taxpayers in Gorontalo City. Taxpayers can benefit from this e-tax policy because they can easily, more effectively, and efficiently report and pay taxes. The benefits of the organization, in this case, financial institutions in this e-tax policy, are improving the quality of public services, more transparency, easier supervision, and increasing regional revenue while reducing the potential leakage of regional income.

#### 4.1. Implementation of e-government policy in public services in Gorontalo City

##### 4.1.1. Presence

In reference to Gartner's four-stage model (Baum & Di Maio, 2000), the *Presence stage*, which includes the preparation of the website as a medium of information, ease of access, socialization, preparation of human resources, and preparation of infrastructure, performed by Gorontalo City has been fairly maximum. As proof, it is indicated through the information notified by the government through the website, which interested parties can access through the website, desktop, and Android. In addition, information dissemination through various media has simplified a time-consuming process to be more accessible and more practical. Suppose it is connected with the paradigm of public administration. In that case, it is very closely related to the paradigm of new public management (NPM) (Schedler & Proeller, 2021) when viewed from the orientation approach in search of excellence that prioritizes optimal performance by utilizing technology.

##### 4.1.2. Interaction

In reference to Gartner's four-stage model (Baum & Di Maio, 2000), the *Interaction stage* includes interaction between institutions and mutual agreements where on this occasion, the Gorontalo City government has carried out the stage optimally. The condition is identifiable from e-tax technology that interacts with financial or regional institutions to conduct payment transactions and tax reporting where MoU documents and Cooperation Agreement texts have supported it. In other words, the interaction between related institutions has had a good and legal position. Suppose it is connected

with the paradigm of public administration. In that case, it is very closely related to the paradigm of NPM when viewed from the approach of the principles of NPM, which emphasizes the involvement of the private sector (Hood, 1991) to improve the quality of public services.

#### 4.1.3. Transaction

In reference to Gartner's four-stage model (Baum & Di Maio, 2000), the Gorontalo City government has not implemented the *Transaction stage* optimally, where the stage includes the provision of services and transaction security. The type of tax service indicates that, ideally, this tax system should serve all types of taxes, including self-assessment and official assessment. However, the Gorontalo City e-tax system lacks an external backup server to ensure server security in the event of a force majeure. Suppose it is connected with the public administration paradigm. In that case, it is closely related to the NPM paradigm when viewed from the NPM characteristic approach, namely the greater emphasis on output and outcome control.

#### 4.1.4. Transformation

Regarding Gartner's four-stage model (Baum & Di Maio, 2000), the *Transformation stage*, which includes data, process, and technology integration, has not been performed optimally by the Gorontalo City government. As proof, it is observable from integrating data, processes, and technology that involve various institutions. The process can run despite requiring improvements thus, payment transactions and tax reporting from taxpayers are practical and efficient. Suppose it is connected with the paradigm of public administration. In that case, it is very closely related to the paradigm of NPM when viewed from the approach of NPM principles, which encourages the occurrence of effective and efficient principles and the involvement of fewer human resources.

## 4.2. Determinants of e-government policy implementation in public services

### 4.2.1. Support

With political will, a strong concept of e-government is easier to realize. In this case, Gorontalo City has a strong leader and can encourage subordinates and bureaucracy to learn e-tax in tax services. The mayor's support is fairly effective in implementing the e-government program in Gorontalo City so that it can be realized. However, leaders still need support from other organizations and community participation. According to the explanation above, it can be concluded that the determining elements of e-government policy implementation, proposed by Indrajit et al. (2005) about support elements, including *Leadership support*, *Organizational support*, and *Community support*, are not maximized. Suppose it is connected with the paradigm of public administration. In that case, it is very closely related to the paradigm of NPM because the paradigm of NPM is a concept born in developed countries that has been supported by reliable resources, bureaucracy, sufficient budget, and robust rules (Killian, 1999).

### 4.2.2. Capacity

The need for resource capacity support in the implementation of e-government policies has been explained by Indrajit et al. (2005) that e-government can run only if through the support of adequate infrastructure, competent and capable human resources, and a budget sufficient to finance all policy implementation activities. The results of Sulila's (2005) research also explain important dimensions in increasing tax revenue which include the ability of management institutions, human resources and infrastructure. In brief, the determining elements of the implementation of e-government policies proposed by Indrajit et al. (2005) about the *Capacity element*, which includes human resources, infrastructure facilities, and budget capabilities, are not maximized. Suppose it is connected with the paradigm of public administration. In that case, it is very closely related to the paradigm of NPM because the paradigm of NPM is a concept born in developed countries that has been supported by reliable resources, bureaucracy, sufficient budget, and strong rules (Ho, 2018).

### 4.2.3. Value

There are four critical benefits in the implementation of e-government policy in the public sector, namely efficiency, service improvement, increased public participation, and transparency (Ahmad et al., 2021; Criado, 2021). So, referring to interview data, observations, and supporting theories conveyed, it can be concluded that the benefits for this organization have been maximized. The conveniences with the existence of e-tax are relevant to the theory that states that e-tax aims to improve the efficiency of tax administration both from tax recording management and tax consultation and to significantly reduce the cost of tax compliance with the community both for internal and external benefits (Respati, 2020), so that it can be concluded according to the explanation above that the determining element of the implementation of the e-government policy proposed by Indrajit et al. (2005) about the *Value element*, which includes organizational benefits and community benefits, has been maximized. Suppose it is related to the paradigm of public administration. In that case, it is very closely associated with the paradigm of NPM because the paradigm of NPM is a concept created to provide a change in the public sector that encourages more systematic efforts in public sector planning and reporting (Christensen et al., 2002).

### 4.2.4. Commitment

*Commitment* can be defined as the ability and willingness to align personal behavior with organizational needs, priorities, and goals. This includes developing plans or meeting organizational needs prioritizing the organization's mission over personal interests. According to Meyer and Allen (1991, 1997), commitment can also refer to a strong acceptance by individuals of the organizational goals and values, and individuals strive and work and have a strong desire to stay in the organization. Commitment or attachment is a definite promise or willingness to do something or not do something. Commitment is the integrity of discipline in a person

and is consistent with what has been agreed upon in his/her life, both in the social, organizational, and family environment. Robbins and Judge (2018) express that organizational commitment is one attitude that reflects feelings of like or dislike towards the organization where you work. Therefore, it means that organizational commitment is the attitude of employees who are interested in the organizational goals, values, and objectives, which is shown by the individual's acceptance towards them, the desire to affiliate with the organization, and the willingness to work hard for the organization. Consequently, they are performed to make individuals feel at home and eager to stay in the organization to achieve its goals and continuity. Aspects of commitment put forward by Schultz (1961) namely:

- 1) acceptance of the organizational values and goals;
- 2) willingness to strive for the sake of the organization;
- 3) desire to affiliate with the organization.

Commitment is a central value in realizing organizational solidarity. Organizational commitment results in high commitment from corporate members correlated positively with high motivation and increased performance, among others (Ramalho Luz et al., 2018; Saha, 2016):

- 1) high commitment is positively correlated with independence and "self-control";
- 2) high commitment is positively correlated with loyalty to the organization;
- 3) high commitment correlates with the non-involvement of members with collective activities that reduce the quality and quantity of their contributions.

A strong commitment to the organization increases job satisfaction, reduces absenteeism, and improves performance (Moreira et al., 2022). A study from Gobel (2022) shows that commitment is an important dimension in increasing taxes. Commitment is a firm attitude of holding the prevailing principles of truth, not once denying even oneself and trying to adjust one's words and deeds. Commitment is a determination to promise yourself that will spur and stimulate someone to strive to achieve the aspired target and will continue after the desired target is achieved. Organizational commitment goes beyond the notion of loyalty to

actively contribute to achieving organizational goals. Organizational commitment represents a broader work attitude than job satisfaction because organizational commitment is a more comprehensive application to the organization than just working alone.

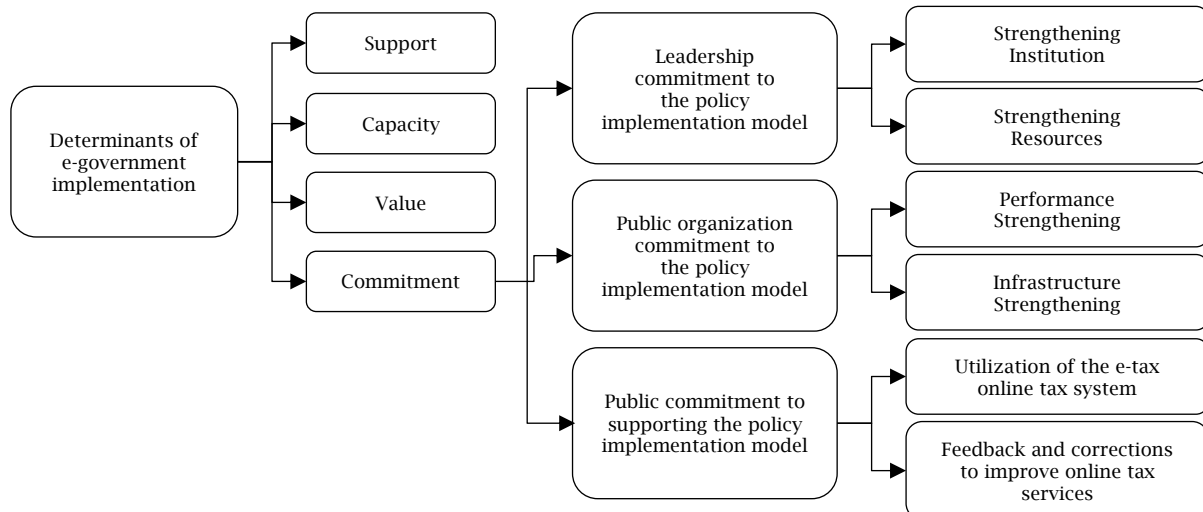
Furthermore, it is said that commitment is more stable than job satisfaction because day-to-day events only slightly affect changes in commitment. Commitment is a promise to ourselves or others reflected in our actions. Commitment is a full recognition, as a proper attitude that comes from a disposition from one's inner being. Commitment will encourage self-confidence and morale, carrying out tasks toward change for the better. An improvement in the physical and psychological quality of the work characterizes it. So that everything becomes fun for all employees. Commitment is easy to say. But it is more challenging to implement. Saying "yes" to something and going to do it responsibly is one attitude of commitment. Commitment is often associated with goals, both positive and negative. It is time for us always to be committed because, with commitment, someone has mental determination. Social stability is high, tolerant, able to withstand difficult times, and not easily provoked.

### 4.3. Theory development

Based on the research findings, the actors involved in implementing e-government policy in the form of e-tax implemented by the Gorontalo City government include many parties, from the government and banks to the community. All of these parties have their respective roles in the policy's success. However, there is one prominent role in the implementation of e-government policy in public services, namely commitment, be it leadership commitment, organizational commitment, or community commitment, the element of commitment will provide a new picture related to the factors that determine the success of electronic tax policy implementation in Gorontalo City.

The development of research findings will be described in the framework of theory development by the researchers below:

Figure 2. Development of e-government policy implementation theory





Determinant factors in the development of e-government include support, capacity, and value support statements by Indrajit et al. (2005) and Fountain (2005), especially in determining the success of e-government implementation. In addition, empirically, the research findings have developed commitment factors: leadership commitment, organizational commitment, and community commitment. In detail, it can be elaborated as follows:

1. *Leadership commitment*: This commitment is needed to strengthen institutional structures, resource allocation, facilities, and infrastructure (Amegavi & Mensah, 2020). Tax governance also requires competent, professional, and innovative leaders who can strengthen regional tax governance policy regulations. The characteristics encompass adjustments to public demands for public policies that adapt to the development of science and technology.

2. *Organizational commitment*: In implementing public services, commitment to the organization plays an important role in motivating the community to participate in a program (Mendez & Avellaneda, 2023; Scott & Hughes, 2023). Organizations that take care of taxation do not yet have independence in governance. This organization is still joined by regional financial management. As a result, the authority, in accelerating the response to community demands and system development and governance, is still within a long span of bureaucratic control. The lack of governance authority impacts the absence of the formulation of performance indicators as an instrument to measure the level of tax revenue achievement through e-tax. This condition makes it difficult to measure the effectiveness and efficiency of the organization in e-tax governance. In addition, the increasing number of taxpayers is not followed by the organization's commitment to improving the quality and quantity of human resources and e-tax infrastructure. Consequently, the realization of tax revenue did not reach the target. This condition is indicated by the evidence of tax revenue realization data in three years as follows. In 2019, the tax target was IDR9.000.000.000, where the realization was IDR9.530.340.261 or exceeded the target of 5.89%. In 2020, the tax target was IDR9.500.000.000, but the realization was only IDR4.163.163.672, or 48.55%. Lastly, in 2021, the tax target was IDR10.000.000.000 but the realization was only IDR6,710,825,191, or 67.10%.

3. *Community commitment*: The sense of responsibility and commitment from the community requires attention from the government to realize the realization of public services themselves (Boyd et al., 2018). In this case, the growth in the number of taxpayers is not accompanied by the number of e-tax utilization by the taxpayer community. This condition is confirmed through total taxpayer data in 2022 amounting to 451 people/entities, where only 119 people/entities used e-tax. In other words, only 26.4% of taxpayers have used e-tax.

E-government policy implementation in public services through the online tax system (e-tax) in Gorontalo City has been fairly optimal.

## 5. CONCLUSION

The following conclusions are drawn per the research findings:

1. Implementing the e-government policy in public services through the internet-based taxation system (e-tax) in Gorontalo City has been fairly optimal. This claim is in accordance with the stages of a) *The presence*, which includes the preparation of the website as a medium of information, accessibility, socialization, human resource development, and infrastructure; the Gorontalo City government has conducted this stage quite maximally and indicated through the information provided by the government through websites. Further, interested parties can access the information through websites, desktops, and Androids. In this case, socialization through various media has simplified a time-consuming process to be more accessible and more practical. b) *The interaction* includes engagements between organizations and mutual agreements. The Gorontalo City government has carried out this step optimally. It is noticeable from e-tax technology that allows interaction between financial or regional institutions for payment transactions. Furthermore, it permits tax reporting and has the backing of texts from Cooperation Agreements and MoU documents, indicating that interactions and engagements between related institutions have a strong and legitimate position. c) *The transaction* includes the services and transaction security; The Government of Gorontalo City has carried out the stage, even though it has not reached its maximum potential. The finding is evident from the tax service types which, ideally, with this tax system, should serve any tax type, including those with self-assessment and official assessment. However, the Gorontalo City e-tax system lacks external backup servers to ensure server and data safety in the event of a force majeure. d) *The transformation stage* has been conducted by the Gorontalo City government, which includes data, process, and technology integration. This finding is observable from data integration, processes, and technology that involve numerous institutions. Although the process can run, some improvements are required to enhance the effectiveness and efficiency of taxpayers' payment transactions and tax reporting.

2. The determinant factors in implementing e-government policy in Gorontalo City's public services through the online tax system (e-tax) have existed and are very helpful in policy implementation. This condition is based on a) *The support elements*, that have yet to be maximized, including leadership, organizational, and community support. The implementation of e-government policy has received support from the leadership, particularly the Gorontalo City mayor, to implement and develop e-government in public service. In addition to leadership, the website also receives support from OPD elements, and especially taxpayers, although it needs to be optimized in terms of commitment. b) *The capacity elements*, including human resources, infrastructure facilities, and budget capabilities, have not been maximized because of implementation. This e-government policy has received the support of

competent human resources and the existence of adequate facilities and infrastructure even though there are still shortcomings, such as the number of human resources and the limited number of tapping boxes, which significantly affect the implementation of the e-tax policy in Gorontalo City. c) Based on *the value element*, which includes organizational benefits and community benefits have been maximized, with the ease and practicality in tax payment and reporting, the community's response is quite good, as evidenced by participating in utilizing e-government (e-tax) in transacting in local tax payments. However, local government organizations are not yet comprehensive and easy to supervise and report local tax results.

This research is classified as an applied one that measures the implementation of one product of government policy regulation in the community between 2018 and 2022. The research findings indicate the need to encourage the government to respond quickly to the dynamics, developments, and demands of the taxpayer community for support in the use of technology in every government policy regulation. In addition, the government also needs to take adjustment actions and real support to determine the determinant factors for the success of e-government policy implementation, including support, capacity, value, and commitment. Additionally, the findings denote the need to develop an e-government policy implementation

model by considering the determinant factors of its success. The easier the access to tax services provided by the government to the public, the higher the contribution and compliance of the community as taxpayers. By adopting the findings, the government is expected to improve e-tax services for taxpayers and increase local original income tax. In addition, the research findings can also be adopted by other local governments with the same social characteristics as the object of the research location. For this reason, the findings can be a crucial recommendation for future research in examining new factors and perspectives that can contribute to developing e-government policy implementation. Although the findings have a significant contribution, yet this research is limited to study data on the implementation of e-government policy regulations, particularly Gorontalo City Mayor Regulation No.9 of 2017 concerning Procedures for Implementing an Online System for Taxpayer Business Transaction Data in the Context of Supervising Local Tax Payments during five years, starting from 2018 to 2022. The data studied in the time frame above has not paid attention to future possible problems. Thus, these limitations can be recommendations for future research. In addition, along with the growing social dynamics of governance, further research with similar cases in certain regional contexts can be an interesting topic.

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## APPENDIX

Table A.1. Research instrument and data resulted (Part 1)

No.	Focus/Sub-focus/Questions		Field data of research findings	Source/Informant
1.	Implementation of e-government public policy through e-tax service		Stages of implementing policy in using <i>yanjak.gorontaloikota.go.id</i> website	Public policy experts, and communities as e-tax users
<i>1.1 Interaction</i>				
	1	How is the interaction among institutions in the e-tax public policy?	Emergence of cooperations among government and private institutions, and communities in predetermined area to implement the e-tax public policy	Actor and implementer of public policy
	2	How is the follow-up of cooperation among institutions in the e-tax public policy?	Some results of interaction and cooperation in using e-Tax with other stakeholders are identified	Actor and implementer of public policy
<i>1.2 Transaction</i>				
	1	What are stages of transaction in the e-tax public policy?	Stages of implementation include providing services and security transaction in all types of tax	Actor and implementer of public policy
	2	What are supporting facilities in the e-tax public policy?	Facilities required for tax service transaction activities through e-tax include: computers, networks, transaction recording tools, etc.	Implementer and communities as e-tax users
<i>1.3 Transformation</i>				
	1	How is the transformation of integration of data in the e-tax public policy?	There is evidence of stakeholder involvement in data integration that is relevant to e-tax service policy	Actor and implementer of public policy
	2	How is the transformation of process integration in the e-tax policy?	The transformation and integration capabilities of the e-tax policy process have provided fast and accurate services for users.	Implementer communities as e-tax users
	3	How is the transformation of technology integration in the e-tax policy?	Emergence of support for the integrated use of information and technology in the use of e-tax policy by users.	Implementer communities as e-tax users
2.	Determining factors for implementing e-government public policy through e-tax services		Factors that determine the success or failure of e-tax public policy implementation products.	Public policy expert, Implementer, and communities as e-tax users
<i>2.1 Support</i>				
	1	What are the forms of leadership support in e-tax public policy?	Emergence of facts of political support, government, and stakeholders in implementing public e-tax policy, including resources and e-tax dissemination.	Actor and implementer of public policy
	2	How does the organization support e-tax public policy?	Emergence of support from technical organizations and other stakeholders in the use and development of e-tax services.	Actor and implementer of public policy
	3	How does the bureaucracy support e-tax public policy?	Support is observable from: the readiness of the bureaucratic apparatus and the existence of additional regulations that strengthen the implementation of e-tax policy.	Actor and implementer of public policy
<i>2.2 Capacity</i>				
	1	What is the capacity of human resources in e-tax public policy?	The number of human resources involving in the tax implementation is met. Education and training are needed to update technological developments. Socialization and education is needed for the communities as e-Tax users	communities as e-tax users and policy implementer
	2	What is the infrastructure capacity in e-tax public policy?	The availability of infrastructure is sufficient and easily accessible to the communities as e-Tax users There needs to be a guarantee for infrastructure updates in the future.	communities as e-tax users and policy implementer
	3	What is the budget capacity in e-tax public policy?	To date, government support for operational budget allocations to ensure the smooth running of the e-tax policy has been fulfilled.	Actor and implementer of public policy
<i>2.3 Value</i>				
	1	Is there any efficiency value obtained in e-tax public policy?	Since the implementation of the e-tax policy, it has been able to provide resource efficiency for both the government and taxpayers.	Communities as e-tax users and policy implementer
	2	Is the e-tax public policy service improved?	The implementation of the e-tax policy has provided convenience and comfort in tax services for both implementing officials and taxpayers.	communities as e-tax users and policy implementer
	3	Is there value in public participation in e-tax public policy?	The e-tax policy can increase public participation in e-tax users and increase budget revenues through taxes gradually.	Communities as e-tax users and policy implementer
	4	Is there a transparency value in e-tax public policy?	The e-tax policy has provided clarity and transparency for all parties in the use of finance and other resources. So that this condition increases public trust in the government.	Communities as e-tax users and policy implementer

**Table A.1.** Research instrument and data resulted (Part 2)

<b>No.</b>	<b>Focus/Sub-focus/Questions</b>		<b>Field data of research findings</b>	<b>Source/Informant</b>
3.	Development of a theory determining the implementation of e-government public policy through e-tax services		Empirical phenomena in the field indicates new findings of the commitment factor which can complement previous theories to make the implementation of public e-tax policy more effective.	Public policy experts, implementer, and communities as e-tax users
	1	What is the leadership commitment in implementing e-tax public policy?	The empirical facts of leadership commitment is noticeable from giving stronger authority to implementing organizations which can increase the effectiveness of e-tax policy implementation.	Actor and implementer of public policy
	2	What is the organizational commitment to e-tax public policy?	Empirical facts denote that strong organizational commitment can guarantee the implementation of e-tax policy and continues to consistently carry out the stages of implementing e-tax policy that are innovative and updated with technology.	Actor and implementer of public policy
	3	What is the community's commitment to e-tax public policy?	Empirical facts denote that public commitment to e-tax policy can encourage public compliance to be willing to utilize online tax service facilities on an ongoing basis.	Communities as e-tax users and policy implementer