

Digital Innovation and Public Trust: Research Perception and Analysis on Vehicle Tax Services in Pinrang Regency, Indonesia

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Public trust plays an important role in forming a productive and responsive government, especially when the government faces pressure to provide effective services with limited resources. This study analyzes public trust in motor vehicle tax payment services in Pinrang Regency. The study employed a mixed research approach, gathering qualitative data through semi-structured interviews with community members and public servants about factors influencing public trust and three months of researcher observations at the service office. From July to September 2024, a survey of public satisfaction with services yielded quantitative data. The findings indicated that the service length was considered insufficient, resulting in a perception of dissatisfaction (value 2.63 on a scale of 4.00). Credible commitment indicators include consistent implementation of SOPs, digital innovation even though access to technology is a challenge, service principles based on smiles and greetings, and the use of regional languages to build good relationships. Honesty is reflected in the openness of cost information, although there is still a stigma of extortion due to a lack of socialization. Employee competence is seen from mastery of technology, regulations, and interpersonal skills. Justice is realized through transparent queues, although it still faces obstacles from brokers and the stigma of "insiders."

Keywords: bapenda sulsel mobile, digital innovation, public trust, vehicle tax, public service

1. Introduction

In the last few years, the world has experienced triple disruption, a threat of disruption

consisting of three things, namely digital disruption, pandemic disruption, and millennial disruption. This threat can be said to be a 'disruption' or business condition that is forced to advance to follow the increasingly modern era. Likewise in government institutions, these changes require the government to build public awareness and change public perception of the government. The complexity of needs and high mobility increase public demands on the government. The government's inability to meet public expectations results in public perception of the government tending to be negative. One consequence is the decline in public trust in the government (Cheema, 2013:3).

When public expectations do not match reality, public distrust is very easily formed. Public trust is not something that comes by itself but something that is very dynamic and must be managed (Dwiyanto, 2011:440). Public trust is an important variable in realizing good governance. Trust produces public legitimacy that can create social capital for the government, which is used as an instrument to gain political and social support in government activities.

The government is obliged to serve the community to fulfill their basic rights and needs in the context of public services. In addition, the state is also obliged to build public trust as recipients of services carried out by the implementation of public services. According to Denhardt in Ningtyas (2018), building relationships and trust in the community is very important for a public agency. With a good relationship between the community and the agency, the community will have more trust, so that the community will consider that the service process in the agency is the right choice.

Based on data from the Edelman Trust Barometer (2023), public trust in public services in Indonesia, especially in government institutions, is relatively high compared to other countries. In Indonesia, 76% of the public expressed trust in the government, despite a slight decline from the previous year. However, the public perceives the government as still vulnerable to disinformation and often less competent than the business sector. Business institutions enjoy a higher level of trust as competent and ethical entities, with a trust level of 83%. This demonstrates that while the government is trusted to "do the right thing," challenges remain regarding its effectiveness and competence. Economic concerns can also undermine trust in the government if not addressed properly, especially in delivering public services that are effective and transparent.

An institution's credibility is affected by the quality of its public services; when those services are subpar, public trust erodes, which results in resistance or mistrust of the institution. Public trust, as built by an agency, reflects whether the government possesses adequate capacity. Zhao & Hu (2017) assert that government organizations that enjoy high levels of public trust can function more effectively and efficiently than those that do not.

Public trust is a condition in which the public believes that the government with all its efforts can solve various public problems. Trust is defined as a collective assessment from one group to another group (Hidayat, Arifin, & Priyono, 2017). According to Park & Blenkinsopp (2011), public trust arises when the government as a service provider to the public can display competent, trustworthy, honest performance and meet the needs of the community.

Dwiyanto (2011) emphasizes that when the government ignores community interests, demonstrates a lack of concern for community needs, or fails to provide public services in a

manner that satisfies community expectations, public trust will erode. Therefore, public trust is very dependent on what the government does for the interests of the community. Public service is all activities carried out by public service providers as an effort to fulfill public needs and implement legislation. When the community is served well, the person receiving the service will feel more at ease. It is this degree of service comfort that will increase public trust.

The Republic of Indonesia's Number 5 of 2015 Presidential Regulation relates to the One-Stop Integrated Administration System for Motor Vehicles. In the Joint Samsat Office, the One-Stop Integrated Administration System, also known as Samsat, is a set of operations that implements motor vehicle identification and registration, motor vehicle tax payment, motor vehicle transfer fee, and mandatory contributions to traffic accident funds and road transportation in an integrated and coordinated manner.

Motor Vehicle Tax, hereinafter abbreviated as PKB, is a tax on ownership and/or control of motor vehicles. Motor vehicle tax payment services in South Sulawesi Province are regulated in detail through the Regulation of the Governor of South Sulawesi Number 49 of 2023. The provincial government issued this regulation as part of a policy to maximize public services, particularly about identification, registration, and motor vehicle tax payment in the South Sulawesi region.

As a government organization that oversees the issuance and determination of vehicle taxes, the Technical Service Unit (UPT) of the One-Stop Integrated Administration System (SAMSAT) of Pinrang Regency also conducts several technical activities for the issuance of regional tax assessment letters, regional tax billing letters, and penalties for late tax payments. The wide scope of activities of the Pinrang Samsat office requires good service performance from the agency and the performance of each of its employees.

Strong public trust will encourage the public to be more obedient to regulations and laws, support government programs wholeheartedly, and believe in the capabilities of the government so that public participation will increase. One apparent example is the low concern of the public to pay taxes, low discipline, the public being reluctant to follow orders, and some even openly opposing the government can be minimized if public trust is present in the hearts of citizens (Haning et al., 2020: 7).

Researchers in the field of public administration and management have highlighted various aspects of the service experience that are important for service satisfaction and building trust, such as service fairness procedures (Berg & Johansson, 2020; Van Ryzin, 2011), the value that the service represents (Taylor-Gooby & Wallace, 2009), and general satisfaction with the service delivery experience (Van Ryzin, 2007; Vigoda-Gadot & Yuval, 2003).

Kim (2005) researched and developed a model of public trust in government. The theoretical basis is taken from various social science literature in conceptualizing trust and identifying factors that influence trust in government. There are five factors that influence trust in government, including credible commitment, benevolence, honesty, competency, and fairness. Fajar Putera et al., (2023) analyzed public trust in population administration services at the Population and Civil Registration Service of Makassar City. The results of the study revealed that public trust in the government for public administration services is included in the good category. However, researchers observed several aspects and shortcomings that require

improvement, such as empathy and service ethics that reflect the sincerity or virtue of the government.

Haning et al., (2020) research analyzed and interpreted the influence of the public trust model on taxpayer compliance in South Sulawesi Province. Three aspects influence public trust, namely government factors, risk factors, and contextual factors. Public trust is one of the factors that need to be considered in increasing taxpayer compliance, and public trust can also have a positive effect on the performance of tax services in South Sulawesi Province. The recommendation of this study is to explore further by examining taxpayer compliance more specifically to corporate or private organization taxes..

According to Cudai et al., (2022), some employees have not implemented SOP mapping in their work, and the Samsat Office continues to offer taxpayers a low level of security guarantee from administration to vehicle tax payment. If the sincerity, competence, and credible commitment of employees are better in providing vehicle tax administration services, taxpayers will avoid the phenomenon of many brokers offering their services to help taxpayers pay their vehicle taxes.

There are still many complaints and complaints from the public regarding the motor vehicle tax payment services provided at the Pinrang Regency Samsat. For example, according to initial observations made, researchers found that people complained that taxpayers who have acquaintances or relatives at the Pinrang Regency Samsat UPT will go directly to the service counter so that the administration of their vehicle tax payments can be faster than applicants who do not have acquaintances.

Another phenomenon is extortion which is a complaint from the public, as reported by Wargata.com (2022) there is a high suspicion that there are extortions carried out by unscrupulous Samsat officers in Pinrang Regency because the price listed on the vehicle tax certificate and the Vehicle Registration Certificate (STNK) validation fee do not match the price paid. Several residents complained about payments that exceeded what should have been paid, ranging from IDR 50,000 to IDR 100,000 more than the vehicle tax certificate. It can be seen from this phenomenon that the motor vehicle tax (PKB) payment service provided at the UPT Samsat Pinrang Regency is still less than satisfactory and has caused complaints from the public and has an impact on public trust as service recipients. The rising level of distrust in the government poses a significant challenge to its legitimacy, national competitiveness, and public compliance with policies. This situation highlights the crucial importance of fostering public trust (Braithwaite & Makkai, 1994; Cheung & Lee, 2001).

The main problem underlying this research is public trust that has a negative tendency toward the current government bureaucracy. The gap between this research and previous research is in the aspect of the research object which is more specific to tax agency services and the research approach used and different operational theories which then answer the recommendations of previous research (Cudai et al., 2022; Fajar Putera et al., 2023; Haning et al., 2020).

Based on the problems and gaps in previous research, this study focuses on the analysis of factors that influence public trust in Samsat services in Pinrang Regency, using a model developed by Kim (2005). This model identifies five main factors that influence public trust,

namely credible commitment, benevolence, honesty, competence, and fairness.

This study seeks to address key questions regarding how five specific factors influence public trust in motor vehicle tax payment services at Samsat in Pinrang Regency. The findings of this research are expected to contribute to enhancing the quality of public services provided by this government institution.

2. Case and Methodology

To analyze public trust in the services provided by Samsat, using a case study approach that integrates qualitative and quantitative data. Specifically; (1) Exploring and analyzing the perceptions and experiences of the public and Samsat employees regarding the implementation of vehicle tax payment services by identifying the indicators that influence them; (2) Exploring public satisfaction with services at the Pinrang Samsat Office through a public satisfaction survey based on service elements.

Participants

The research was conducted at the Samsat office in Pinrang Regency over three months. Informants for the interviews were selected using a purposive sampling technique, focusing on individuals who were relevant to the research topic. This included employees of Samsat Pinrang from various levels of positions (7 informants) and community members (4 informants) who use vehicle tax payment services. The aim of selecting a diverse group of informants was to gather a wide range of perspectives on public trust in services. For the quantitative data collection, we employed the Morgan and Krejcie sampling method, resulting in 98 respondents from the community who pay vehicle taxes. This sample includes a diverse mix of respondents in terms of gender, age, and educational background, as shown in Table 1.

Table 1. Characteristics of participant

Characteristics		Frequency	Percentage
Gender	Male	58	59,1
	Female	34	34,6
	Not filled	6	6,1
Age	18 to 28 years old	28	28,5
	29 to 39 years old	63	64,2
	40 to 49 years old	6	6,1
	50 to 70 years old	1	1,0
Last Education	Primary School	1	1.0
	Junior High School	4	4.0
	High School	22	22.4
	Bachelor's Degree	52	53.0
	Master's Degree	6	6.1
Total	Not filled	13	13.2
		98	100

Source: Primary research data (Researcher, 2024)

Collection of Data

This qualitative data collection was carried out through researcher observations for three months at the Pinrang Regency Samsat office and interviews with a duration of 15 to 30 minutes. Interviews were recorded via the researcher's cellphone, then the data was collected and analyzed. Meanwhile, quantitative data was collected through a questionnaire with closed

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and open questions, and then processed using the Microsoft Excel application.

Data Analysis

This combination of qualitative and quantitative methods enables researchers to gather rich and comprehensive data regarding public trust in services at Samsat. The results of the interviews were transcribed and analyzed further. The names of the informants were coded, with each employee and member of the public identified only by initials. The narratives, responses, and perceptions from both the public and employees that describe the dimensions of public trust in motor vehicle tax payment services at the office were analyzed in three stages: 1) First, the collected transcripts were read twice to identify key perceptions and responses; 2) Second, the data was classified according to the main theme of the research—indicators of public trust; 3) Finally, these themes were processed by extracting and categorizing collected phrases based on the classification of questions related to the research indicators.

Meanwhile, quantitative data was collected through a questionnaire with closed and open questions, and then processed using Microsoft Excel. The public satisfaction assessment procedure is based on the service perception value interval with a scale of 1.00 to 4.00, which measures various aspects of service quality Table 2.

Table 2. Service perception assessment interval

Perception Value	Value Interval	Conversion Interval Value	Service Quality	Service Performance	Unit
1	1.00 – 2.5996	25.00 – 43.75	D	Poor	
2	2.60 – 3.064	65.00 – 76.60	C	Fair	
3	3.0644 – 3.532	76.61 – 88.30	B	Good	
4	3.5324 – 4.00	88.31 – 100.00	A	Excellent	

3. Results And Discussion

The following presents the survey results covering the average value of nine service elements and the results of the analysis per service element whose variables are taken from the Regulation of the Minister of State Apparatus and Bureaucratic Reform Number 14 of 2017. Here is a table summarizing the survey results for the nine service elements in Table 3.

Table 3. Survey results of service elements

Service Aspect	Respondent Answer Data				Average Score
	Very Good	Good	Fair	Poor	
Requirements	18	73	6	1	3.10
Procedure	21	64	10	3	3,05
Service Time	10	51	28	9	2,63
Cost / Rate	83	11	3	0	3.82
Service Product	19	73	6	0	3.13
Staff Competency	16	77	5	0	3.11
Staff Behavior	22	73	3	0	3.19

Facilities and Infrastructure	18	56	23	1	2,92
Complaint Handling	58	26	7	6	3.40

Source: Primary research data (Researcher, 2024)

Then it is presented in Figure 1. a graph displays the results of Community Satisfaction Survey by service aspect, based on the provided data. Each category is rated on an average score, with a maximum scale of 4.

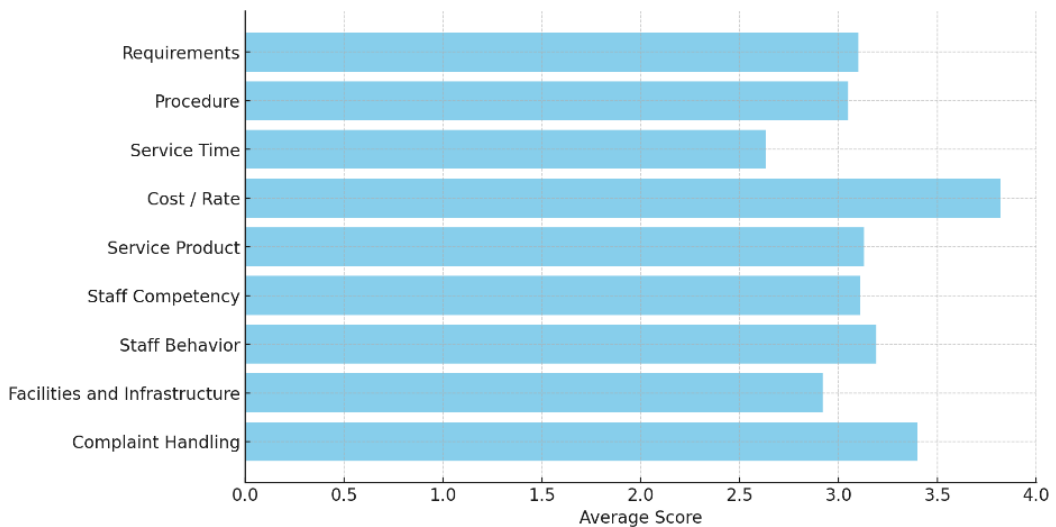


Figure 1. Community satisfaction survey by service aspect

Source: Primary data visualization (Researcher, 2024)

Based on the graph above, it can be seen that the aspect that received the highest rating is "Cost" with an average score approaching 3.82 indicating that the public is very satisfied with the affordability or transparency of service costs. This high score reflects positive feedback on the perception of cost information that is conveyed very well to taxpayers. Likewise, "Complaint handling" received a high rating, with an average score of around 3.40 indicating that officers who handle complaints and information have served the public well, and can provide answers needed by taxpayers. A moderate score is seen in "Staff Competence" with a score of 3.11 indicating the public's perception that employees at the Pinrang Samsat service are quite competent. "Service Products" are included in this range, with a score of around 3.13 indicating that the public considers service products and procedures to be generally adequate, service products between those listed in the service standards and the results provided are appropriate.

Lower scores were recorded in "Service Time" and "Facilities and Infrastructure," each with scores not reaching 3.0. The relatively low score for "Service Time" indicates that the public perceives the service delivery process as slow or inefficient in terms of the timeliness of officers in carrying out the document verification process. This indicates the need for simplification of procedures to reduce waiting times. Likewise, the "Facilities and Infrastructure" score reflects the public's perception of dissatisfaction and inconvenience with

the available facilities and infrastructure.

The survey results indicate high public satisfaction regarding service costs and complaint handling. However, there is significant room for improvement in service time, as well as in facilities and infrastructure services. The Samsat Office in Pinrang Regency should prioritize enhancements in these two areas to improve the overall service experience and increase public trust in the services provided. Improved quality and efficiency in public services are essential for building trust between the government and the community (Zhang, Wu, Liu, & Zhang, 2021). A higher level of national trust in the government and the quality of public services offered effectively encourage more people to pay their taxes to improve public services (Byaro & Kinyondo, 2020). Citizens' trust in the public sector fluctuates, and statistics do not typically show sustained levels of trust (Van de Walle et al., 2008). Better services make the community feel valued and heard, which strengthens trust between the government and the community.

This discussion will outline the results of qualitative research conducted through interviews, utilizing an adaptation of Kim's (2005) public trust model. This theoretical framework identifies five key indicators that influence public trust: credible commitment, benevolence, honesty, competence, and fairness. The text will examine public perceptions of services alongside employee perceptions of service provision, with examples from field practices. Public and employee responses will be presented separately in each table, organized by questions that focus on the indicators influencing public trust.

Credible commitment

The first indicator is credible commitment, which refers to the extent to which the Pinrang Regency Samsat Office shows a true dedication to service, demonstrated through consistent delivery and ongoing efforts to enhance service quality.

The responses and perceptions of Pinrang Samsat Employees always refer to the Standard Operating Procedure (SOP) to demonstrate a credible commitment. Public trust in the government and its employees is highly dependent on the consistency and reliability of service. Consistency in following SOPs can increase public trust in institutions because people feel that the procedures carried out are transparent and predictable. As expressed by AV employees, "In working here, of course, we are guided by the existing service SOPs along with regulations such as governor regulations. For example, now there is a policy of exempting tax fines of 19% and 10%."

Credible commitment is one of the important variables in achieving trust in the government (Kim, 2005: 615). Consistency in following SOPs can increase public trust in institutions because people feel that the procedures carried out are transparent and predictable, and the implementation of a more direct credible commitment can be seen in the development of a public service regulatory framework (Prosser, 2021).

In the context of modern public administration, the implementation of SOPs is a manifestation of the New Public Management approach which according to Osborne dan Gaebler (1993) emphasizes increasing efficiency and accountability in public services. Consistency of service resulting from the implementation of SOPs shows the organization's competence in building public trust as discussed by Mahmood (2016) in his research findings that by providing quality services to the community, fast and accurate feedback, and efficient policies and procedures

that support transparency, factuality and government transparency can increase public trust. Other studies such as Fachrizal et al., (2023) also emphasize the importance of reliability in public services, where employees must be able to provide services that are reliable, accurate, appropriate, appropriate, and consistent

Lipsky (2010:142) emphasized that frontline bureaucrats often have to make decisions in situations that are not always covered by SOPs. Excessive reliance on SOPs may reduce flexibility and responsiveness in situations that require adjustment. However, in the context of Samsat Pinrang, the implementation of SOPs is still considered relevant with a clear framework because the guidelines provided by the organization are quite detailed and specific, thus helping them carry out their duties efficiently and on target.

The implementation of non-cash payments through QRIS and the Bapenda Sulsel Mobile application as a digital innovation simplifies the tax payment process, reduces administrative burdens, and prevents illegal levies. YA employees stated, "The Bapenda Sulsel Mobile application makes it easier for taxpayers, especially those who are far from the Samsat office." This innovation reflects aspects of transparency and efficiency, two important elements in building public trust, as well as reducing the potential for corruption and extortion by reducing direct interaction between officers and the public (Grimmelikhuijsen & Meijer, 2014). This step is very important to build trust, where the public can witness that the payment process is taking place transparently and efficiently. Supported by the statement of the MA employee, "We urge the public to use QRIS as a form of service digitalization. In addition, we also socialize non-cash payments through QRIS at the afternoon market".

Research by Sutorini (2024) also shows that innovation in public services can increase public satisfaction and speed up the administrative process. In the context of current public administration, the digitalization of public services has become a global trend. Several studies have also identified key issues related to citizen trust in the government as a result of the implementation of e-government services, providing greater personal control, and providing a sense of influence or contingency (Barbosa & Mota, 2022; Grimsley & Meehan, 2007; Horsburgh, Goldfinch, & Gauld, 2011; Kenenissa & Cho, 2017). Research conducted by William & Richard (2005) identified that perceived benefits, ease of use, and accessibility have an impact on citizen trust in e-government practices. The literature also shows that the perception of users who have knowledge and experience related to the use of e-government may have different levels of trust. In addition, these users can also increase engagement with the government. Digital innovation at Samsat Pinrang also reflects increased institutional competence in dealing with public demands for faster and easier services.

However, some challenges need to be considered regarding technology accessibility. The digital divide between groups of people who have access to technology and those who do not is still an important issue in digital transformation in the public sector. Digital innovation can exacerbate social injustice if it is not accompanied by efforts to ensure equal access to technology. Although this innovation increases openness and competence, the government needs to ensure that this technology is accessible to all levels of society. Although digital innovation brings many benefits, not all people have the same access or understanding of the technology. This can create a gap in service, as revealed by the findings of Rizki (2018) research there is a gap between expectations and the reality of service. Therefore, it is

important not only to rely on innovation but also to ensure that all levels of society are well-educated about new services so that their use is optimal (Thaiban et al., 2020). However, the findings of Ebberts et al., (2016) many citizens will continue to use e-government, no matter how (un) skilled they are, no matter how complicated the service is because the more proficient citizens are in using digital technology, the higher their level of satisfaction with online services.

Samsat Pinrang's efforts in educating the public through socialization, both through social media and direct campaigns in the field, are one form of openness in public services that contribute to public trust and also increase public participation. According to SH's statement as a member of the public, "I know there are discounts or tax fines from Instagram.", and RS's statement, "I met an officer when I came home from shopping, there was a socialization in the afternoon market about vehicle tax payment discounts". Challenges in public socialization can arise related to the effectiveness of the reach of this socialization. If the education campaign is not carried out inclusively and comprehensively, there is a risk of uneven information, which can affect the level of public trust as a whole. According to Linders (2012), effective openness in public services must be supported by an inclusive and participatory communication strategy, so that all levels of society can access the information provided.

Benevolence

Benevolence is shown by Employees of the Pinrang Regency Samsat Office who provide genuine concern for the community as recipients of services. The behavior shown by public service providers has a high willingness to facilitate the community and respect each individual in vehicle tax payment services, as well as making every effort to understand the needs of their citizens (Kim, 2005:625).

Benevolence in the service of Samsat Pinrang is shown through the implementation of Smile, Greet, and Greeting to taxpayers who come. This emphasizes an affective approach, where employees sincerely show friendliness, helpfulness, and impartiality in service. According to the statement of employee HO, "We serve sincerely and treat taxpayers well. We just reflexively smile, greet, and greet taxpayers who come". In the context of public service, this friendly and helpful attitude is important to create positive social relations between public employees and citizens. People like SH admitted, "The employees here are very friendly and polite, when I came they immediately asked what I needed", and people NA also said, "There are employees who only use Bugis when consulting with people who come." The use of local languages is also important in building familiarity and comfort for the community, which can increase a sense of belonging to public institutions. Denhardt et al., (2014) stated that when public employees use language or communication that is close to the community, they create a more open and inclusive atmosphere, which increases citizen participation in public services. Jurkiewicz dan Mujkic (2020) found that positive and genuine attitudes from public employees enhance public trust, which in turn boosts service satisfaction. Behavior focused on kindness and concern for others can foster trust and improve satisfaction.

Proactive initiatives, such as door-to-door services by directly visiting taxpayers' homes, show the efforts of Samsat employees to increase service accessibility and strengthen public trust. Door-to-door services allow people who cannot access services at the Samsat office to still fulfill their obligations. According to the statement of the MA employee, "We carry out door-

to-door and enforcement operations for high school and vocational school students in Pinrang Regency to record vehicles that have not paid motor vehicle tax, with the support of schools."

Honesty

Honesty indicators are related to the integrity of the government. In this context, openness or transparency regarding vehicle tax costs is one element that can assess the honesty of the government as a service provider to the community at Samsat Pinrang.

Kim (2005:626) emphasized that trust in government institutions can be quickly damaged if civil servants do not demonstrate honest behavior and compliance with ethical standards. When employees provide clear and accurate information, this creates a positive perception in the community that the institution is committed to acting honestly and fairly. According to employee AA, "I always submit the amount of tax according to the application, I have nothing to hide. Everything must be clear to taxpayers". Transparency in public services can reduce public suspicion, and increase trust and willingness to pay taxes (Krah & Mertens, 2023), but the findings of Mabillard & Pasquier (2016) tend to show that transparency and trust in government are not systematically positively related.

Honesty is not only related to the personal integrity of employees but also to systemic openness that allows the public to access information directly. An AV employee said, "We are already open about information, for example, we use the South Sulawesi Bapenda application. The public can see there the amount of tax rates that will be paid". Lipsky (2010: 54) in his theory of "street-level bureaucracy" also emphasizes that openness and honesty in conveying information at the direct service level are very important to maintain the accountability of public employees. Samsat employees who are honest and transparent play an important role in strengthening public trust in public institutions.

Although employees try to be transparent, the stigma of extortion still exists in the community, partly due to a lack of understanding of official administrative fees. This creates a challenge for Samsat to build trust. As an MR employee said, "If there are extortions, sometimes taxpayers don't understand, taxpayers should just go straight to the counter". Trust is not only built through honest actions but also through a good understanding of the community regarding the applicable procedures and fees. The MA employee said that public ignorance is often the source of the emergence of negative stigma regarding existing fees, "In fact, the STNK issuance fee is indeed collected by the provisions of laws and regulations," he continued. He highlighted the importance of more intensive socialization so that the public understands that the additional fees charged are not extortions, but administrative fees that have been set by regulations.

Extortions are often a stigma in many public service offices, and this can be overcome through intensive socialization and law enforcement (Arleta, 2020). As acknowledged by the NA community, "I felt there was an additional payment after passing through the police counter, and I suspected it was extortion because it was not explained at the beginning". In contrast to NA, the AH community stated, "Transparent and clear the amount I paid between the tax value I paid and the cost of replacing the license plate. And I see the evidence that it is so. And it was explained well by the employees here."

The socialization aims to clarify to the public the official administrative fees that have been

regulated by the government. As stated by the MA employee, "We are also conducting socialization with partners regarding the exemption of vehicle tax fines. Regarding extortion, even though the STNK issuance fee is indeed collected by the provisions of laws and regulations." Research by Shodunke (2021) shows that public education and adequate socio-economic preparation can help reduce the negative stigma against extortion practices. According to Police Regulation Number. 7 of 2021, every cost related to registration, identification, and payment of vehicle tax has been determined so that levies that are not by the regulations can be categorized as extortion. Lack of socialization and public understanding of this matter can cause them to misinterpret official administrative fees as extortion, even though these fees are actually by applicable legal regulations.

Samsat Pinrang is committed to maintaining integrity through socialization and taking firm action against violations. This firm action is an important step to show that the institution does not tolerate corrupt practices. Real actions to maintain integrity can strengthen public trust in the government. Bovens et al., (2014) and Podger et al., (2020) emphasize that public trust in services is highly dependent on consistency in enforcing rules and fairness in handling violations. Commitment to enforcing these rules is an integral part of building Samsat's image as an honest and accountable institution.

Digitalization of public services not only increases efficiency but also strengthens accountability by creating a transaction trail that can be tracked by the public and supervisory institutions (Doullah & Uddin, 2020; Pauluzzo, Fedele, Dokalskaya, & Garlatti, 2024). Therefore, the implementation of technology such as Bapenda Sulsel Mobile at Samsat Pinrang is a positive step in ensuring transparency, while empowering the public to understand the tax payment process independently and more clearly. An AV employee stated, "We are already open regarding information, for example, we use the Bapenda Sulsel application. The public can see there the amount of tax rates to be paid". Behrooz dan Meijer (2023) emphasized that the digitalization of public services not only increases efficiency but also strengthens accountability by creating a transaction trail that can be tracked by the public and supervisory institutions.

Competency

Competence in the context of public services, especially at the Pinrang Samsat Office, does not only refer to technical skills but also to interpersonal skills and a deep understanding of applicable regulations. Competence includes the knowledge and skills needed, to maintain or increase organizational productivity. A decrease in employee competence in dealing with increasingly complex demands can lead to distrust of the government. Simply put, better performance can increase public trust in government institutions (Kim, 2005:626).

When employees have adequate knowledge and skills, they can provide accurate information and efficient services, thereby increasing public trust in the institution. According to an HO employee, "I master everything related to tax services here and as a system operator, of course, I know a lot about the data here". Research shows that improving employee technical competence contributes to better service quality, which in turn increases public satisfaction (Riwayanto, Farhanah, & Rachmadani, 2024; Seifert & Wang, 2024).

Rainey et al., (2021) also emphasize the importance of technical competence in the public

sector. Digital technology is changing the way governments interact with the public, and employees must be equipped with the right skills to use the system effectively. This skill development can be done through intensive and continuous technical training. Van de Walle (2018) emphasized the importance of formal education in increasing the capacity of public organizations. An AV employee said, "For example, system operator employees must have at least a bachelor's degree and be given training in using new applications and technical regulations". Meanwhile, an AH citizen admitted, "I see that the employees here are quite skilled and the service provided is quite good". Formal training and education greatly support the development of employee competence in adapting to the latest technological developments and regulations. Human resource development is key to improving the quality of public services.

Good interpersonal interactions between employees and the public also strengthen satisfaction with services (Hansen, 2022). Positive interpersonal relationships between employees and the public can strengthen public trust. When employees demonstrate empathy and openness, this can create an environment that supports effective communication. As expressed by a YA employee, "I direct taxpayers who are a bit confused and don't know how to process documents". Research by Irawan (2015) confirms that good interactions between employees and the public contribute to positive perceptions of public services.

Fairness

Several studies discuss fairness as a determinant of public trust, trust in tax authorities and tax compliance intentions (Günay, 2024), fairness in tax cost policies (Mariganto, Kasmad, & Purwanto, 2023), quality of governance and subjective well-being (Ma, Ma, Yu, Ma, & Dong, 2024), government communication and public acceptance (D. Y. Kim & Shim, 2020), transparency and social justice (Wu, Ma, & Yu, 2017). The fair attitude of employees at the UPT Samsat Office of Pinrang Regency is seen from the extent to which they treat the public in the service equally and evenly without discrimination or differentiating based on ethnic similarities, family relationships or acquaintances, and so on. The perception of government fairness declines when civil servants show favoritism towards specific individuals and interest groups. For instance, if civil servants treat citizens differently based on socio-economic or geographical factors, public trust may be undermined (Kim, 2005:627).

Fairness in the service system at Samsat Pinrang is mainly implemented through a transparent queue system and compliance with SOPs. According to employee AA, "All employees in the collection section must comply with the established SOPs to ensure that there is no difference in treatment of applicants". Every citizen who comes to pay taxes is treated equally, without any special treatment based on personal relationships or other factors. Supported by the statement of employee HO, "I think no applicant is given special treatment or given special treatment because all go through the service queue number". Fair and equal treatment for each individual is one of the strongest factors that shape public perception of the effectiveness and legitimacy of public services (Novelskaite & Pucetaite, 2018; Van Ryzin, 2011; Ziller & Andreß, 2022). Thus, the implementation of justice in Samsat Pinrang through clear queues and SOPs can build trust and legitimacy of services. Research by Septiana et al., (2017) shows that the implementation of a fair queue system can increase public satisfaction and reduce complaints related to services.

The practice of brokering arises due to the needs of the community who prioritize speed and convenience, as well as a lack of understanding of official procedures. This shows dissatisfaction with the existing system, where the community feels that they need to find shortcuts to get faster service. According to YA employees, despite their closeness to the applicants, they still follow the rules and do not give preferential treatment, "I serve all applicants the same, no one is discriminated against. The only problem is that other applicants do not know the situation when the person submitted their files. And this is possible to do, just ask if there are acquaintances of employees inside". From the perception of the NA community, "Usually complaints come from service times that are too long, and sometimes the information provided is unclear". Nurcahyanto (2021) supports this by stating that brokering practices often arise in response to unclear procedures and long waiting times.

Goodsell (2017) also highlights a similar phenomenon, where informal interactions between employees and applicants can worsen public perceptions of the transparency and integrity of public services. To address this problem, Goodsell recommends implementing tighter supervision and increasing the accountability of public employees in every interaction they have with the public. Research by Ramesh (2017) shows that political patronage in service delivery has damaged the quality of public institutions and trust, hampering government efforts to create a fair and transparent service system. The stigma of using "insiders" reflects the complex interaction between the public and public service agencies, where personal relationships between employees and applicants in some situations can affect the quality and process of service (Schilke & Rossman, 2024). This was admitted by SS employees, "Actually, that (brokers) can be eliminated if the public takes care of the procedure". As well as the SH community, "I use brokers because my family is at Samsat Pinrang. Rather than waiting a long time, I'd rather just leave my STNK". This is different from what was experienced by the RS community, "I feel treated unfairly, there are other applicants who are prioritized even though I have been waiting longer". When the public feels that services are carried out fairly and without discrimination, they are more likely to trust the integrity of employees at the agency.

4. Limitations and Further Research

This study has several limitations, including the fact that external factors that can influence public trust in services, especially digital-based services, and public perception of Samsat services have not been explored. Further researchers are advised to study the challenges of digitalization in more depth, especially related to the digital divide in public services to be more inclusive. Regarding the stigma of extortion, it can provide a deeper understanding of the best strategies and trust models to overcome negative public perceptions. Comparative studies across regions or even countries will also enrich this study (Haning et al., 2020; Haning & Tahili, 2020), especially in comparing the implementation of digitalization of services and its impact on taxpayers. In addition, quantitative research to measure public satisfaction with non-cash tax payment services and digital applications (e.g., e-Samsat, Bapenda Sulsel Mobile) can provide more representative and evidence-based data, so that the recommendations produced can be more appropriate in supporting the improvement of the quality of digital service innovation.

5. Conclusion and Recommendation

Motor vehicle tax payment services at the Pinrang Samsat Office demonstrate a credible commitment, sincerity, honesty, competence, and fairness. However, there are still challenges to be overcome, including improving technological accessibility, increasing social reach, eliminating the stigma of illegal levies, and overcoming the practice of "using insiders". Addressing these issues is important to further strengthen public trust.

The Pinrang Regency Samsat Office is advised to continue to expand access to technology so that the public, including those who are not yet familiar with digital services, can enjoy the convenience of vehicle tax services. Education about administrative costs and service procedures also needs to be improved through various media to reduce misunderstandings and negative stigma. In addition, service transparency can be strengthened with strict supervision and digital access that allows the public to monitor the administrative process directly, thereby increasing public trust. Continuous training for employees is needed to improve their competence in service and adaptation to technological changes.

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