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Strengthening Social Capital in Motor Vehicle Tax Services: Developing a Regional Tax Governance Model in West Java Province

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ABSTRACT
Motor Vehicle Tax (MVT) is one of the principal sources of Regional Original Revenue (PAD) in West Java Province. Although MVT revenue has continued to increase, persistently high tax arrears indicate that improvements in public services and digital transformation alone have not been sufficient to foster sustainable voluntary taxpayer compliance. This study aims to examine the implementation of social capital in Motor Vehicle Tax services in West Java Province based on Robert D. Putnam's dimensions of network, trust, and norms, and to develop a social capital-based model for strengthening regional tax governance. A qualitative case study approach was employed. Data were collected through in-depth interviews with 25 participants representing the Regional Revenue Agency (Bapenda), Samsat officers, the Indonesian National Police, PT Jasa Raharja, and taxpayers across five Samsat offices, complemented by observations and document analysis. The findings indicate that the network dimension is manifested through collaboration among Bapenda, the Indonesian National Police, PT Jasa Raharja, banking institutions, and digital payment platforms, which expands service accessibility and administrative efficiency. The trust dimension has been strengthened through service transparency, digital transformation, and simplified administrative procedures, although these improvements have not yet fully translated into voluntary taxpayer compliance. Meanwhile, the norms dimension remains relatively weak because taxpayer behavior continues to be influenced more by sanctions and policy incentives than by collective civic awareness. Based on these findings, this study proposes a Social Capital-Based Motor Vehicle Tax Service Model, which conceptually explains how the interaction of network, trust, and norms may strengthen voluntary taxpayer compliance and contribute to more effective regional tax governance.

ABSTRAK
Pajak Kendaraan Bermotor (PKB) merupakan salah satu sumber utama Pendapatan Asli Daerah (PAD) di Provinsi Jawa Barat. Meskipun penerimaan PKB terus mengalami peningkatan, tingginya tunggakan pajak menunjukkan bahwa peningkatan kualitas pelayanan dan transformasi digital belum sepenuhnya mampu mendorong kepatuhan sukarela wajib pajak secara berkelanjutan. Penelitian ini bertujuan mengkaji implementasi modal sosial dalam pelayanan Pajak Kendaraan Bermotor di Provinsi Jawa Barat berdasarkan dimensi network, trust, dan norms menurut Robert D. Putnam, serta mengembangkan model pelayanan berbasis modal sosial untuk memperkuat tata kelola perpajakan daerah. Penelitian menggunakan pendekatan kualitatif dengan metode studi kasus. Data dikumpulkan melalui wawancara mendalam terhadap 25 informan yang terdiri atas pejabat Bapenda Provinsi Jawa Barat, petugas Samsat, Kepolisian Negara Republik Indonesia, PT Jasa Raharja, dan wajib pajak pada lima kantor Samsat, serta dilengkapi dengan observasi dan studi dokumentasi. Hasil penelitian menunjukkan bahwa

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dimensi network diwujudkan melalui kolaborasi antara Bapenda, Kepolisian Negara Republik Indonesia, PT Jasa Raharja, lembaga perbankan, dan platform pembayaran digital yang memperluas akses serta meningkatkan efisiensi pelayanan. Dimensi trust berkembang melalui transparansi layanan, transformasi digital, dan penyederhanaan prosedur administrasi, meskipun belum sepenuhnya mendorong kepatuhan sukarela wajib pajak. Sementara itu, dimensi norms masih relatif lemah karena perilaku wajib pajak lebih banyak dipengaruhi oleh sanksi dan insentif kebijakan dibandingkan kesadaran kolektif. Berdasarkan temuan tersebut, penelitian ini mengusulkan Model Pelayanan Pajak Kendaraan Bermotor Berbasis Modal Sosial yang secara konseptual menjelaskan bagaimana interaksi antara network, trust, dan norms berpotensi memperkuat kepatuhan sukarela wajib pajak serta mendukung tata kelola perpajakan daerah yang lebih efektif.

A. INTRODUCTION

Public service is one of the principal indicators of government performance in achieving effective, transparent, and accountable governance. Within the New Public Service paradigm, citizens are no longer regarded as passive recipients of public services but as active partners in creating public value through collaborative, participatory, and trust-based relationships with government institutions (Denhardt & Denhardt, 2015; Osborne, 2021). Consequently, the quality of public service is determined not only by bureaucratic capacity and technological advancement but also by the government's ability to cultivate strong social relationships with the community. In the context of taxation, high-quality public services are expected to encourage voluntary tax compliance, as taxpayers are more willing to fulfill their obligations when they trust public institutions and perceive tangible benefits from the taxes they pay (OECD, 2021; OECD, 2024).

Taxation is a primary source of public revenue for financing national and regional development (Anfal et al., 2026). In Indonesia, strengthening fiscal capacity has become a strategic priority to support infrastructure development, education, healthcare, social protection, and other essential public services (Muliana, Herawati, & Firmansyah, 2025). To enhance tax performance, the government has implemented a series of reforms, including regulatory simplification, digitalization of tax administration, and improvements in public service delivery. Despite these efforts, taxpayer compliance remains one of the most significant challenges facing the Indonesian tax system. According to the OECD (2021; 2024), this indicates that sustainable tax revenue cannot be achieved solely through administrative reform; it also requires public trust, simplified service delivery, and stronger voluntary compliance.

Within the regional taxation system, Motor Vehicle Tax (MVT) is one of the most important sources of Regional Original Revenue (Pendapatan Asli Daerah/PAD). In West Java Province, the contribution of Motor Vehicle Tax is particularly significant because the province has the largest motor vehicle population in Indonesia, based on official data from the Regional Revenue Agency (Nahumury, Utama & Suryaningrum, 2018; Riza et al., 2026). In West Java Province, the contribution of Motor Vehicle Tax is particularly significant because the province has the largest motor vehicle population in Indonesia. Rapid economic growth, population expansion, urbanization, and increasing vehicle ownership have substantially enlarged the tax base, making Motor Vehicle Tax a strategic fiscal instrument for financing regional development (Ariyanti & Yasin, 2024). Consequently, optimizing Motor Vehicle Tax revenue has become one of the major priorities of the Regional Revenue Agency (*Badan Pendapatan Daerah*/Bapenda) of West Java Province.

Beyond its fiscal function, Motor Vehicle Tax also plays a critical role in supporting the provision of local public services. OECD reports indicate that motor vehicle taxation contributes substantially to local government revenue in Indonesia, yet its effectiveness remains closely associated with taxpayer compliance, administrative performance, and the quality of public service delivery (OECD, 2024). As the number of registered vehicles continues to increase, improving the management of Motor Vehicle Tax becomes increasingly important for strengthening regional fiscal sustainability and ensuring adequate funding for public services.

West Java Province presents a particularly relevant context for examining this issue because it is the most populous province in Indonesia and possesses the largest number of registered motor vehicles nationwide. These characteristics provide enormous potential for Motor Vehicle Tax revenue. According to the Regional Revenue Agency of West Java Province, Motor Vehicle Tax consistently constitutes one of the largest contributors to Regional Original Revenue. Nevertheless, this substantial fiscal potential has not been fully realized due to the persistent problem of taxpayer non-compliance. Millions of registered vehicles remain in tax arrears each year, creating a considerable gap between potential tax revenue and actual collections. This situation suggests that the principal challenge of Motor Vehicle Tax administration extends beyond administrative efficiency and law enforcement to include the government's capacity to foster public awareness, institutional trust, and sustainable taxpayer compliance.

These conditions indicate that improving regional tax administration requires a broader governance perspective that incorporates not only administrative and technological reforms but also social dimensions that shape citizens' behavior. Accordingly, strengthening social capital through collaborative networks, institutional trust, and shared social norms has become increasingly important for enhancing the effectiveness of Motor Vehicle Tax services and promoting voluntary tax compliance in West Java Province.

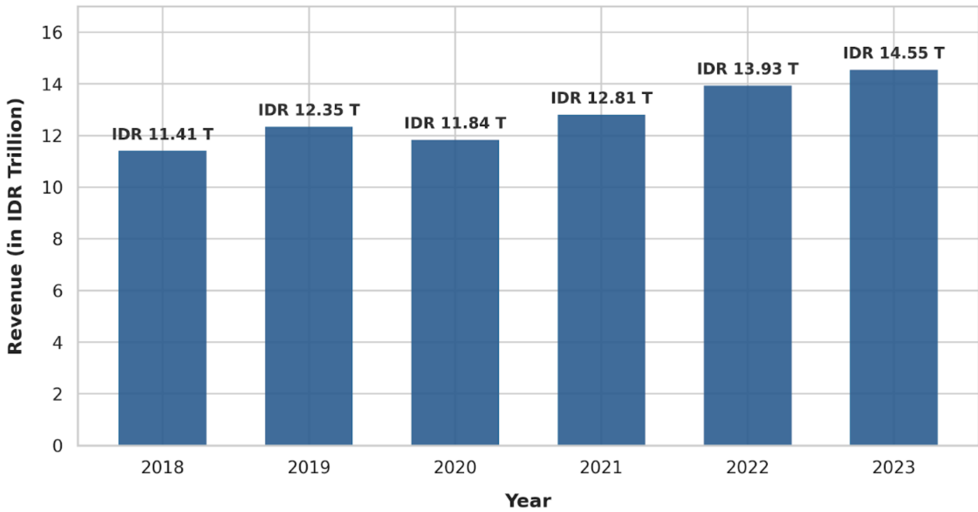

Figure 1. Motor Vehicle Tax (MVT) Revenue Realization in West Java Province, 2018–2023

Source: West Java Regional Revenue Agency (Bapenda Jabar), 2024.

As illustrated in Figure 1, Motor Vehicle Tax (MVT) revenue in West Java Province exhibited an overall upward trend during the 2018–2023 period. The revenue steadily climbed from IDR 11.41 trillion in 2018 to IDR 14.55 trillion in 2023, with a minor contraction in 2020 due to mobility restrictions during the COVID-19 pandemic. This increasing trend reflects the continuous expansion of the motor vehicle tax base and confirms that MVT remains one of the largest contributors to the province's Regional Original Revenue (PAD), consistently accounting for over 40% of the total provincial tax collection.

Nevertheless, a significant decline occurred in 2020, when MVT revenue fell below the level recorded in the previous year. This decline was largely attributable to the COVID-19 pandemic, which disrupted economic activities, reduced taxpayers' financial capacity, and limited public mobility due to various government restrictions. These circumstances adversely affected taxpayers' ability and willingness to fulfill their tax obligations, resulting in lower tax collections during the pandemic period.

Following the economic recovery, MVT revenue gradually increased from 2021 to 2023. This improvement coincided with the implementation of several policy initiatives introduced by the Government of West Java Province, including motor vehicle tax amnesty programs, the waiver of administrative penalties, the expansion of digital payment channels, and continuous improvements in *Samsat* service delivery. These measures successfully encouraged taxpayers to settle their tax obligations and contributed to the recovery of regional tax revenue.

However, the increase in tax revenue should not be interpreted as evidence of optimal taxpayer compliance. Despite the positive revenue trend, a substantial number of registered vehicles remain in tax arrears each year. For example, in 2020, approximately 17 million motor vehicles were registered in West Java Province, yet only around 11 million vehicles fulfilled their tax obligations. This indicates that millions of vehicles remained non-compliant, highlighting a considerable gap between the province's potential tax revenue and the actual revenue collected.

The existence of this gap suggests that the challenge of Motor Vehicle Tax administration extends beyond improving administrative performance or introducing digital innovations. Instead, it reflects a broader governance issue involving taxpayer awareness, institutional trust, and voluntary compliance. Therefore, understanding the social factors underlying taxpayer behavior becomes essential for developing more effective and sustainable regional tax administration.

The substantial revenue potential of Motor Vehicle Tax in West Java Province is further demonstrated by the distribution of registered motor vehicles across all regencies and municipalities, as presented in Table 1. This distribution illustrates the considerable fiscal capacity available to the provincial government, while simultaneously emphasizing the importance of strengthening taxpayer compliance to optimize regional revenue collection.

Table 1. Number and Types of Registered Motor Vehicles in West Java Province, 2023

Region	Motorcycles	Cars	Trucks	Buses
Bogor Regency	1,485,781	193,502	49,868	1,016
Sukabumi Regency	332,072	44,781	20,764	478
Cianjur Regency	422,844	41,747	19,490	639
Bandung Regency	973,384	130,443	38,386	984
Garut Regency	396,769	38,134	16,407	886
Tasikmalaya Regency	294,016	24,100	11,336	649
Ciamis Regency	248,580	24,733	11,538	867
Kuningan Regency	313,328	29,525	9,079	569
Cirebon Regency	670,694	58,368	25,006	1,336

Majalengka Regency	627,236	26,137	12,145	853
Sumedang Regency	322,769	26,735	9,910	361
Indramayu Regency	481,853	39,598	17,656	783
Subang Regency	408,232	34,308	12,734	453
Purwakarta Regency	273,965	34,737	11,027	328
Karawang Regency	755,534	100,847	30,751	1,405
Bekasi Regency	1,258,080	233,260	61,401	3,545
West Bandung Regency	554,116	72,948	21,730	518
Pangandaran Regency	78,671	7,242	4,174	49
Bogor City	371,715	95,619	11,852	630
Sukabumi City	1,113,142	260,883	65,742	5,688
Cirebon City	130,647	30,460	12,363	418
Bekasi City	1,154,277	307,271	53,297	2,458
Depok City	955,647	200,304	19,699	738
Cimahi City	242,321	47,955	6,641	242
Tasikmalaya City	204,669	29,958	12,514	1,300
Banjar City	59,228	6,218	2,486	64

Source: West Java Provincial Revenue Agency, 2024

As presented in Table 1, West Java Province has a remarkably large number of registered motor vehicles distributed across all regencies and municipalities. Motorcycles constitute the dominant category of registered vehicles, far exceeding the number of passenger cars, trucks, and buses. The highest concentrations of motor vehicles are found in Bogor Regency, Bekasi Regency, Bekasi City, Depok City, Bandung Regency, and Karawang Regency. This distribution reflects the enormous fiscal potential of Motor Vehicle Tax (MVT) in West Java Province, indicating that regional tax revenue could be substantially increased if all registered vehicle owners fulfilled their tax obligations in a timely manner.

However, the large number of registered vehicles also creates significant administrative challenges for the provincial government. As the number of taxable objects continues to increase, tax administration becomes more complex, encompassing vehicle registration, ownership verification, tax collection, monitoring, and taxpayer outreach. In practice, many vehicles have changed ownership without completing the transfer-of-title process, some are no longer operational but remain recorded in the tax database, while others deliberately postpone tax payments in anticipation of future tax amnesty programs. These conditions reduce the effectiveness of tax administration and contribute to the persistent gap between potential and realized tax revenue.

To address these challenges, the Government of West Java Province has implemented policy innovations aimed at improving taxpayer compliance, including motor vehicle tax amnesty programs, administrative penalty waivers, Mobile Samsat, Drive-Thru Samsat, the National Digital Samsat (SIGNAL) platform, the Sambara application, e-Samsat, and electronic payment channels through banking institutions and digital payment platforms. These initiatives have significantly improved service accessibility, administrative efficiency, and taxpayer convenience, thereby facilitating the fulfillment of tax obligations (Wahyudin, 2022; Mardian et al., 2026). During specific implementation periods, these programs also succeeded in increasing the number of taxpayers making tax payments.

Nevertheless, these improvements have generally been temporary. Once incentive programs expire, many taxpayers return to delaying tax payments, causing motor vehicle tax arrears to remain persistently high. This phenomenon suggests that digital service innovation, fiscal incentives, and administrative sanctions alone are insufficient to generate sustainable taxpayer compliance. While these measures successfully reduce administrative barriers, they do not necessarily transform taxpayers' behavioral motivations or strengthen long-term compliance.

This observation is consistent with previous studies indicating that digital transformation in tax administration does not automatically improve taxpayer compliance unless it is accompanied by greater public trust, accountable public services, and stronger collective awareness of tax obligations. (Arif et al., 2026; Maisyura et al., 2025). These findings imply that Motor Vehicle Tax administration should not be viewed merely as an administrative process but also as a social process shaped by the quality of relationships between government institutions and citizens. Taxpayer compliance is therefore influenced not only by legal regulations, sanction mechanisms, or technological convenience but also by institutional trust, social interaction, and collective values embedded within society. Optimizing Motor Vehicle Tax revenue requires a broader governance approach that integrates institutional capacity, public service quality, and social capital as the foundation for strengthening voluntary taxpayer compliance (Coleman, 1988).

The concept of social capital provides an appropriate theoretical framework for explaining this phenomenon. According to Putnam (2000), social capital consists of three interrelated dimensions, network, trust, and norms, that enable communities to engage in effective collective action. Social networks facilitate communication, information exchange, coordination, and collaboration among stakeholders. Institutional trust enhances the legitimacy of public institutions, encouraging citizens to comply voluntarily with government policies without relying excessively on coercive enforcement. Meanwhile, social norms establish shared values and behavioral expectations that motivate individuals to fulfill civic obligations as part of their collective responsibility (Cascavilla, Ripollés, & Morone, 2024; Erasashanti et al., 2024). Similarly, the OECD (2021) emphasizes that social capital contributes significantly to government effectiveness by strengthening citizen participation, institutional collaboration, and public trust.

Previous studies have identified several determinants of taxpayer compliance, including service quality, taxpayer awareness, tax sanctions, administrative accountability, and tax knowledge (Wijayanti & Susilowati, 2025; Sulistyowati et al., 2021; Arif et al., 2026). Other studies have highlighted the positive contribution of digital transformation to improving public service delivery (Maisyura et al., 2025). Although these studies provide valuable insights, they predominantly adopt economic, taxation, or public administration perspectives that focus on administrative and instrumental aspects of service delivery. Consequently, they provide limited explanation of how social relationships between government and society influence the effectiveness of tax administration and the development of voluntary taxpayer compliance.

More importantly, studies integrating Putnam's social capital theory into the context of regional tax administration remain relatively scarce. Existing research generally examines network, trust, and norms separately or treats them as contextual variables rather than as an integrated social mechanism that shapes taxpayer behavior. Consequently, there is still limited understanding of how these three dimensions interact to strengthen the effectiveness of Motor Vehicle Tax services and foster sustainable voluntary compliance. This gap is particularly relevant in West Java Province, where digital service innovations have expanded considerably but tax arrears remain substantial.

This study addresses this gap by examining the implementation of social capital in Motor Vehicle Tax services through the integrated perspective of network, trust, and norms. Beyond identifying the role of each dimension, this study develops a Social Capital-Based Motor Vehicle Tax Service Model that explains the dynamic relationship among collaborative networks, institutional trust, and social norms in promoting voluntary taxpayer compliance. This model extends Putnam's social capital theory into the field of regional tax governance and provides a broader explanation of how social capital contributes to more effective, participatory, adaptive, and sustainable public service delivery.

Based on these considerations, this study aims (1) to analyze the implementation of social capital in Motor Vehicle Tax services in West Java Province based on the dimensions of network, trust, and norms, and (2) to formulate a social capital strengthening model that supports more effective, participatory, adaptive, and sustainable regional tax governance.

B. RESEARCH METHOD

This study employed a qualitative approach with an embedded multiple-site case study design to obtain an in-depth understanding of the implementation of social capital in Motor Vehicle Tax (MVT) services in West Java Province. A qualitative approach was selected because it enables researchers to explore complex social phenomena through the interpretation of participants' experiences, perceptions, and interactions within their natural settings (Creswell & Poth, 2018). This design was considered appropriate because the study sought to examine how social capital operates across different institutional settings and service contexts rather than to test statistical. The case study design was adopted to examine intensively the implementation of Motor Vehicle Tax services administered through the *Samsat* administration system as a specific case embedded within its institutional and socio-administrative context (Yin, 2018).

The study was conducted at the Regional Revenue Agency (Badan Pendapatan Daerah—Bapenda) of West Java Province and five Samsat offices located in Bandung City, Bekasi City, Bogor Regency, Garut Regency, and Cirebon City. These locations were selected purposively to represent the geographical and socioeconomic diversity of West Java, including metropolitan, urban, suburban, and semi-rural service areas, as well as variation in service accessibility and digital service utilization. West Java was chosen because it has the largest population of registered motor vehicles in Indonesia and has pioneered various digital tax service innovations, including Sambara, the National Digital Samsat (SIGNAL), e-Samsat, Mobile Samsat, and Drive-Thru Samsat services. The selected sites therefore provide diverse institutional settings for examining how social capital contributes to public service delivery and taxpayer compliance.

Research participants were selected using purposive sampling to identify information-rich individuals who possessed direct knowledge and experience related to Motor Vehicle Tax administration (Patton, 2015). A total of 25 participants were involved in the study, consisting of five officials from the Regional Revenue Agency of West Java Province, eight Samsat service officers, three representatives of the Indonesian National Police, two representatives of PT Jasa Raharja, and seven motor vehicle taxpayers who had directly experienced tax services. Government participants occupied managerial and operational positions with professional experience ranging from five to more than twenty years, while taxpayer participants were selected based on their recent experience in utilizing either conventional or digital Motor Vehicle Tax services. The inclusion criteria required participants to have direct involvement in Motor Vehicle Tax services, while the exclusion criteria applied to individuals who had no operational experience, no direct service interaction, or no recent engagement with the Samsat system. The inclusion of participants from multiple institutions and user groups enabled the study to capture diverse perspectives regarding collaboration, trust, and compliance within the Motor Vehicle Tax service system. Where needed, purposive sampling was complemented by limited snowball referrals to identify participants with specialized operational experience. A summary table of participants, including category, number, position, years of experience, location, and role, was prepared to support transparency.

Primary data were collected through semi-structured in-depth interviews, non-participant observations, and field notes. The interview protocol was developed based on Robert D. Putnam's (2000) three dimensions of social capital—network, trust, and norms—allowing systematic exploration while maintaining sufficient flexibility for participants to elaborate on their experiences. The interview guide included questions on inter-institutional coordination, service transparency, public confidence, compliance behavior, and the influence of sanctions or incentives on taxpayer decisions. Each interview lasted approximately 45–90 minutes, was conducted with participants' consent, audio-recorded, and subsequently transcribed verbatim. Observations focused on service interactions between officers and taxpayers, service procedures, institutional coordination among Bapenda, the Indonesian National Police, and PT Jasa Raharja, as well as the implementation of digital tax service innovations. Observations were conducted repeatedly across the selected Samsat offices during active service hours to capture actual service interactions, administrative workflows, and coordination practices in real time. Field notes were prepared immediately after each observation to document contextual information, participant behavior, and institutional dynamics.

Secondary data were obtained through document analysis, including Law Number 1 of 2022 concerning Fiscal Relations between the Central Government and Regional Governments, annual reports of the Regional Revenue Agency of West Java Province, Standard Operating Procedures (SOPs) of *Samsat* services, Motor Vehicle Tax revenue statistics, and relevant policy documents, academic publications, and previous studies related to regional taxation, public service, and social capital.

To enhance the credibility of the findings, data were triangulated across interviews, observations, and official documents, including Motor Vehicle Tax regulations, annual reports, and administrative service records (Guba, 1985). Data were analyzed using the interactive model of Miles, Huberman, and Saldaña (2014), consisting of data condensation, data display, and conclusion drawing/verification. The coding process followed a combination of deductive and inductive procedures: open coding was first applied to identify meaningful statements, followed by categorization, theme development, and interpretive synthesis based on Putnam's three dimensions of social capital. The coding was reviewed through discussion between researchers to minimize interpretive bias, and differences in interpretation were resolved through re-reading of transcripts and consensus discussion. Data saturation was considered reached when interviews no longer produced substantively new themes or explanatory insights. Member checking was conducted by returning selected interpretations to several participants to confirm accuracy, clarify meaning, and reduce misinterpretation. The study was conducted after obtaining institutional permission and informed consent from all participants, while anonymity and confidentiality were maintained throughout transcription, analysis, and reporting.

C. RESULTS AND DISCUSSION

Implementation of Social Capital in Motor Vehicle Tax Services in West Java Province

The findings in this section are drawn from in-depth interviews, field observations, and document analysis, which make it possible to trace how social capital operates in Motor Vehicle Tax services rather than relying on general interpretation alone (Putnam, 1993; 2000). These dimensions are used to understand how social relations between government institutions and society influence the effectiveness of regional tax services. Social capital has become an important supporting factor in improving service accessibility and administrative efficiency. The evidence shows that these dimensions do not appear at the same strength: network is the most visible, trust is developing unevenly, and norms remain relatively weak.

The network dimension emerges through institutional collaboration rather than through community bonding alone. The Provincial Revenue Agency (Bapenda) of West Java has established cooperation with the Regional Police, PT Jasa Raharja, local governments, banking institutions, PT Pos Indonesia, and digital payment providers, this pattern is better understood as a combination of institutional collaboration and linking social capital, because it connects citizens with state institutions through formal service channels and administrative coordination. This collaboration has been institutionalized through various service innovations, including SIGNAL, Sambara, e-Samsat, Samsat Drive Thru, Samsat Keliling, Samsat Outlet, and Samsat Gendong. These initiatives have significantly expanded taxpayers' access to services by reducing transaction costs and enabling tax payments through multiple channels.

> *"Since the implementation of SIGNAL and Sambara, coordination among Bapenda, the Police, PT Jasa Raharja, and banking institutions has become more integrated. However, synchronization of vehicle ownership data across districts still requires further improvement."* (Bapenda Official, Interview, 2026)

Field observations at the Bandung City Samsat Office showed that taxpayers completed identity verification, payment confirmation, and document validation through integrated service counters involving Bapenda officers, police personnel, and PT Jasa Raharja representatives, reducing repeated administrative procedures.

Empirical findings indicate that collaborative networks have not yet functioned optimally. Several informants emphasized that coordination among institutions remains fragmented, particularly regarding data integration and service standardization across districts and municipalities. Differences in service quality are still evident, while disparities in digital literacy limit the utilization of electronic tax services in several regions. Consequently, although collaborative networks have expanded structurally, they have not yet fully strengthened long-term taxpayer compliance. These findings can be interpreted through Putnam's (1993; 2000) theory, which views networks as the structural dimension of social capital that facilitates collective action. According to Putnam, networks reduce coordination costs, encourage repeated interaction, and create opportunities for cooperation among actors. In the context of tax administration, institutional networking should therefore be understood not merely as administrative cooperation but also as a governance mechanism that builds sustainable relationships between government and citizens.

The findings partially support previous studies emphasizing the importance of inter-organizational collaboration in improving public service quality (Emerson &

Nabatchi, 2015; OECD, 2021). Likewise, Arif et al. (2026) reported that digital innovation contributes positively to service accessibility. However, unlike previous studies that mainly assessed digitalization from an administrative efficiency perspective, this study reveals that network effectiveness depends on the quality of social interaction established among stakeholders. The existence of sophisticated digital platforms alone does not automatically strengthen collaborative governance unless accompanied by active institutional coordination and community participation.

This study extends Putnam's argument by demonstrating that network functions simultaneously as an institutional resource and a social mechanism supporting taxpayer compliance. Therefore, strengthening collaborative governance should prioritize not only technological integration but also community-based partnerships involving local governments, educational institutions, religious organizations, and civil society groups. Such an approach transforms tax administration from a government-centered service into a collaborative public governance system.

The second dimension identified in this study is trust, which emerged as one of the most influential factors affecting taxpayer compliance. Interviews indicate that public trust toward Samsat services has improved following administrative simplification, digital transformation, and increased transparency in payment procedures. Respondents generally acknowledged that online payment systems and integrated services have reduced bureaucratic complexity while improving convenience.

Despite these improvements, public trust remains relatively fragile. Several respondents expressed concerns regarding inconsistent service quality among Samsat offices, limited transparency in administrative procedures, and insufficient dissemination of information related to tax regulations and public expenditure financed by tax revenues. Furthermore, many taxpayers continue postponing tax payments until tax amnesty programs are introduced, suggesting that compliance is still largely driven by economic incentives rather than institutional trust (Fukuyama, 1995). Trust in tax administration extends beyond service quality. Trust is closely associated with taxpayers' perceptions of government integrity, accountability, and fairness. When taxpayers perceive that tax revenues are managed transparently and utilized effectively for public welfare, voluntary compliance tends to increase. Conversely, low institutional trust encourages opportunistic behavior, including delayed tax payments and dependence on temporary incentive programs.

From Putnam's perspective (1993), trust reduces transaction costs and enhances institutional effectiveness because citizens voluntarily comply with regulations without relying heavily on coercive enforcement mechanisms. This study therefore suggests that digitalization has successfully increased service trust but has not yet fully generated governance trust. Taxpayers trust that Samsat services are becoming easier, but many still do not perceive tax payment as part of a reciprocal relationship between citizens and the state.

The findings differ from studies by Wijayanti & Susilowati (2025), and Sulistyowati et al. (2021), which concluded that service quality directly increases taxpayer compliance. This study demonstrates that the relationship is not linear. Improved service quality may increase trust, but trust does not automatically produce compliance unless accompanied by stronger institutional legitimacy and social norms. In this regard, trust acts as a mediating social mechanism linking service quality and taxpayer compliance.

This finding also complements Arif et al. (2026) and Maisyura et al. (2025), who argued that digital transformation alone is insufficient to increase tax compliance. The present study provides a deeper explanation: digitalization primarily improves administrative efficiency, whereas sustainable compliance requires the development of institutional trust through transparency, accountability, and continuous public communication. This constitutes one of the study's contributions, namely demonstrating that the success of digital tax services depends substantially on the government's ability to build long-term public trust.

The third dimension concerns norms, which represent collective values encouraging citizens to fulfill tax obligations voluntarily. The findings reveal that compliance norms among taxpayers remain relatively weak. Most respondents admitted paying taxes primarily to avoid penalties, police inspections, or administrative difficulties when selling vehicles. Only a limited number viewed tax payment as a civic responsibility contributing to regional development.

The recurring implementation of tax amnesty programs appears to have unintended consequences. Although such programs increase short-term tax revenue, they simultaneously create expectations that future amnesties will occur, thereby weakening long-term compliance norms, the policy can generate a policy-induced norm of postponement, where taxpayers learn that delaying payment may still be rewarded later. Tax payment behavior therefore tends to become reactive rather than habitual.

According to Putnam (2000), norms are informal rules that sustain cooperation within society, the present findings indicate that such expectations are not yet strong enough to override sanction-driven behavior. They are established gradually through repeated interaction, shared expectations, and collective values rather than through formal regulations alone. The findings indicate that the current tax administration system remains dominated by an enforcement-oriented approach, while efforts to cultivate a culture of voluntary compliance are still limited.

This finding differs from previous studies that primarily emphasized sanctions and taxpayer awareness as direct determinants of compliance (Wijayanti & Susilowati, 2025; Sulistyowati et al., 2021). The present study shows that awareness itself is socially constructed through community interaction and public trust, strengthening compliance norms requires broader social interventions involving schools, universities, religious leaders, community organizations, and local governments. Tax education should be framed not merely as legal information but as a collective social value related to citizenship and public welfare. The novelty of this dimension lies in the finding that compliance norms function as a reinforcing factor sustaining taxpayer behavior over time. The key point is not simply that norms are weak, but that the current policy environment has not yet produced stable civic expectations around timely tax payment.

The findings indicate that network, trust, and norms do not operate independently. Instead, they form a dynamic mechanism shaping the effectiveness of Motor Vehicle Tax services in West Java Province. Network functions as an enabling factor that expands service accessibility and facilitates collaboration; trust acts as a mediating mechanism connecting service quality with taxpayer willingness to comply; and norms serve as a reinforcing factor sustaining voluntary compliance over time. This sequence should be read as a conceptual proposition derived from the data, not as a verified causal chain.

This synthesis provides a broader explanation for why digital innovation does not always produce a proportional increase in taxpayer compliance. Administrative modernization may improve access and convenience, but sustainable compliance emerges only when technological innovation is accompanied by strong institutional trust and supportive social norms. Consequently, the implementation of social capital in regional tax services should be understood as an integrated governance process that combines collaborative networks, public trust, and collective values to create more effective, participatory, adaptive, and sustainable tax administration. the study interprets social capital as a layered governance process rather than as a single explanatory variable.

Social Capital Strengthening Model for Motor Vehicle Tax Services in West Java Province

The previous findings provide the empirical basis for the proposed Social Capital-Based Motor Vehicle Tax Service Model (SC-MVTS Model). To make this grounding explicit, the manuscript should include a table linking empirical findings, informant quotations, theoretical interpretation, and the corresponding model component.

Table 2. Empirical Grounding of the Proposed Social Capital-Based Motor Vehicle Tax Service Model

Empirical Findings	Representative Evidence	Theoretical Interpretation	Model Component
Collaboration among Bapenda, Police, PT Jasa Raharja, banks, and digital payment providers expanded service accessibility.	Interview and observation data indicated that integrated service channels simplified tax payment procedures across institutions.	Reflects linking and bridging social capital that strengthen institutional coordination and citizen–government interaction (Putnam, 2000).	**Network**
Digital services improved convenience and transparency, but taxpayers still questioned consistency across Samsat offices and the utilization of tax revenues.	Interview data showed higher confidence in technical services than in government accountability.	Demonstrates the distinction between procedural trust, competence trust, and institutional trust.	**Trust**
Many taxpayers paid taxes mainly to avoid penalties or because of tax amnesty opportunities rather than civic responsibility.	Interviews revealed expectations that future tax amnesties would recur, encouraging delayed payment behavior.	Indicates relatively weak descriptive and injunctive norms, while repeated amnesty policies contribute to policy-induced norms.	**Norms**
Sustainable voluntary compliance was more evident when institutional collaboration, trust, and civic responsibility	Cross-analysis of interviews, observations, and documents suggested that these dimensions interacted rather than operated independently.	Supports the proposed Social Capital-Based Motor Vehicle Tax Service Model as a context-specific conceptual interpretation.	**Integrated Model**

reinforced one another.			

The proposed Social Capital-Based Motor Vehicle Tax Service Model was developed inductively from the empirical findings obtained through interviews, observations, and document analysis. Table 2 summarizes the relationship between the empirical findings, supporting evidence, theoretical interpretation, and the corresponding components of the proposed model. This empirical grounding demonstrates that data is derived from the observed interaction among network, trust, and norms rather than representing a purely normative or speculative framework. The model should therefore be read as a context-specific conceptual model derived from the West Java case, not as a universal formula.

Current tax administration emphasizes procedural efficiency through digital platforms such as SIGNAL, Sambara, e-Samsat, Samsat Drive Thru, and Samsat Keliling. These innovations successfully simplify administrative procedures and reduce transaction costs. However, the persistence of high tax arrears and the tendency of taxpayers to postpone payments until tax amnesty programs are introduced indicate that administrative modernization alone is insufficient to strengthen voluntary compliance. Compliance behavior continues to rely heavily on economic incentives and regulatory enforcement rather than on citizens' intrinsic willingness to fulfill their fiscal obligations.

This finding confirms that sustainable tax administration requires more than institutional capacity and technological innovation. It requires the development of social relationships that encourage cooperation between government institutions and citizens. In this regard, social capital functions as a strategic governance resource capable of transforming taxpayer behavior from coercive compliance into voluntary compliance. Consequently, strengthening social capital should become an integral component of regional tax administration rather than merely a complementary element of public service reform.

The need for such a model also reflects the changing paradigm of public administration. Contemporary governance no longer views citizens as passive recipients of public services but as collaborative partners in achieving public goals. Therefore, improving Motor Vehicle Tax services should involve not only digital innovation but also systematic efforts to strengthen institutional trust, collaborative participation, and collective responsibility within society.

Based on the empirical findings, this study proposes a Social Capital-Based Motor Vehicle Tax Service Model (SC-MVTS Model). The model positions social capital as the central mechanism linking service quality with sustainable taxpayer compliance. Unlike conventional tax administration models that primarily emphasize administrative procedures and legal enforcement, the proposed model integrates social relationships into the governance process.

The conceptual model consists of three interconnected dimensions derived from Putnam's social capital theory. The first dimension is network, which represents collaborative relationships among government agencies, financial institutions, private sectors, community organizations, educational institutions, and taxpayers. The study demonstrates that broader institutional collaboration facilitates information exchange, service accessibility, and policy coordination. However, the effectiveness of these networks depends not merely on organizational cooperation but also on the quality of interaction among stakeholders. Therefore, the proposed model emphasizes horizontal and vertical collaboration as the foundation of tax governance.

The second dimension is trust, referring to public confidence in government institutions and tax administration. The findings indicate that institutional trust develops through transparent procedures, accountable governance, responsive public services, and effective communication. Trust encourages taxpayers to comply voluntarily because they perceive government institutions as legitimate and reliable. Consequently, transparency and accountability become strategic instruments for strengthening institutional trust rather than merely administrative requirements.

The third dimension is norms, representing collective values encouraging citizens to fulfill tax obligations voluntarily. The study shows that compliance norms emerge gradually through continuous interaction among government institutions, communities, and social organizations. Accordingly, strengthening norms requires long-term educational strategies involving schools, universities, religious leaders, community organizations, and local governments to promote taxation as a civic responsibility instead of a legal obligation alone.

This finding confirms that sustainable tax administration requires more than institutional capacity and technological innovation; it also requires social relationships that encourage cooperation between government institutions and citizens. Unlike previous approaches that examine these three dimensions separately, the proposed model demonstrates that *network*, *trust*, and *norms* interact dynamically. Institutional collaboration improves service quality, better services strengthen public trust, stronger trust reinforces compliance norms, and stronger norms further sustain collaborative governance. This cyclical relationship ultimately generates sustainable voluntary compliance.

The proposed model consists of three interconnected dimensions that can be read more precisely through bonding, bridging, and linking social capital. Bonding social capital is relatively limited in the present case because taxpayer behavior is not strongly shaped by dense peer solidarity. Bridging social capital is more visible in cross-institutional cooperation among Bapenda, the police, Jasa Raharja, banks, and digital providers. Linking social capital is the most salient form because the system connects citizens upward to formal government institutions through service channels, administrative procedures, and digital platforms. The proposed model confirms Putnam's (1993; 2000) fundamental argument that social capital enhances collective action through networks, trust, and shared norms. However, this study extends Putnam's framework by demonstrating that these dimensions operate differently within the context of regional tax administration. Putnam conceptualizes social capital primarily as a societal resource facilitating democratic participation and institutional effectiveness.

This study contributes by operationalizing Putnam's theoretical concepts into the context of Motor Vehicle Tax services. The findings reveal that network functions not only as a social structure but also as an institutional governance mechanism integrating multiple organizations involved in tax services, trust extends beyond interpersonal relationships and becomes institutional trust that determines taxpayers' willingness to comply voluntarily. Norms evolve from shared community values into collective fiscal ethics supporting sustainable tax compliance.

Compared with previous empirical studies, the proposed model offers a more integrated explanation. Previous studies have consistently demonstrated that taxpayer compliance is influenced by service quality, tax sanctions, taxpayer awareness, and perceived fairness of the tax system (Alm et al., 2012; Kirchler, 2007; Torgler, 2007). In the Indonesian context, Wijayanti & Susilowati (2025) and Sulistyowati et al. (2021), similarly concluded that improvements in service quality and taxpayer awareness significantly increase compliance. These studies are important because they support part of the present argument, but they do not fully explain the social mechanism linking service quality to voluntary compliance.

Similarly, studies on digital transformation in tax administration suggest that digital services improve administrative efficiency, reduce compliance costs, and increase service accessibility (OECD, 2019; World Bank, 2016). Existing studies also acknowledge that technological innovation alone cannot ensure sustainable tax compliance because taxpayers' willingness to comply is strongly influenced by institutional trust, perceptions of fairness, and broader social contexts (Kirchler et al., 2008; OECD, 2021). These studies complement the present case, yet the West Java findings add that efficiency alone is insufficient when trust remains fragile and norms remain weak. Therefore, the present study does not reject prior work; rather, it refines it by showing that administrative modernization becomes effective only when it is embedded in social capital. The present study complements previous research by demonstrating that social capital functions as the connecting mechanism through which collaborative networks, institutional trust, and social norms transform administrative modernization into sustainable voluntary tax compliance.

The present study complements these findings by demonstrating that digital transformation contributes primarily to improving network through broader service accessibility. Nevertheless, sustainable compliance only emerges when improved networks are followed by stronger institutional trust and reinforced social norms. Therefore, social capital serves as the connecting mechanism linking administrative modernization with long-term taxpayer compliance.

This interpretation also aligns with OECD's governance framework emphasizing that effective public institutions depend not only on regulatory quality but also on citizens' trust, participation, and collaborative governance. Accordingly, the proposed model bridges social capital theory and contemporary public governance by integrating administrative, institutional, and social dimensions into a unified analytical framework.

The principal contribution of this research lies in the development of a Social Capital-Based Motor Vehicle Tax Service Model, which extends Robert D. Putnam's social capital theory into the field of regional tax administration. Previous studies generally conceptualize taxpayer compliance as a consequence of administrative variables such as service quality, digitalization, tax sanctions, taxpayer awareness, or economic incentives. Although these variables remain important, they provide only partial explanations because they overlook the broader social processes underlying compliance behavior. The present study demonstrates that sustainable taxpayer compliance is not produced directly by digital innovation or administrative reform. Instead, compliance emerges through a sequential social mechanism in which collaborative networks improve service accessibility, improved services strengthen institutional trust, stronger trust encourages the formation of positive compliance norms, and these norms ultimately generate sustainable voluntary compliance.

This dynamic interaction constitutes the conceptual novelty of the study. Accordingly, the proposed model introduces a new analytical proposition:

Figure 2. Social Capital-Based Motor Vehicle Tax Service Model

Unlike Putnam's original framework, which primarily explains collective action in democratic society, the proposed model specifically explains how social capital operates within regional tax governance. It therefore contributes to expanding social capital theory into public finance and regional tax administration.

Theoretically, this study contributes to public administration literature by integrating social capital theory with regional tax governance. The findings demonstrate that Putnam's dimensions are not merely explanatory variables but interconnected governance mechanisms shaping public service effectiveness. Consequently, social capital should be positioned as an essential institutional resource in public sector reform rather than solely as a sociological concept. The study enriches governance theory by explaining that administrative modernization alone cannot guarantee sustainable compliance unless accompanied by institutional trust and strong social norms. This contribution is best understood as context-specific and conceptual, not as a universal model that has been empirically validated across all provinces.

Practically, the proposed model provides strategic guidance for the Provincial Revenue Agency of West Java and other regional governments with comparable tax-service structures. Policy interventions should no longer focus exclusively on expanding digital services or strengthening enforcement mechanisms. Instead, governments should simultaneously strengthen collaborative partnerships with community organizations, educational institutions, religious leaders, financial institutions, and private sectors to build broader social participation. Governments should improve transparency regarding tax revenue utilization, strengthen accountability mechanisms, develop continuous public communication strategies, and institutionalize civic education programs promoting taxation as a collective responsibility. These initiatives are expected to cultivate stronger institutional trust and compliance norms, thereby reducing dependence on temporary tax amnesty programs. For other provinces, the model is transferable only insofar as similar institutional coordination, digital readiness, and taxpayer-service configurations exist.

The proposed model therefore offers an integrated governance framework capable of supporting regional tax services that are more effective, participatory, adaptive, and sustainable. By positioning social capital as the foundation of tax administration, the model provides both a theoretical contribution to public administration scholarship and a practical roadmap for strengthening regional fiscal governance in Indonesia.

D. CONCLUSION

The findings indicate that collaborative networks among Bapenda and various stakeholders have improved service accessibility and administrative efficiency through digital innovations. However, these improvements have not been fully accompanied by stronger institutional trust and compliance norms, as taxpayer compliance remains largely driven by administrative incentives rather than voluntary awareness. This study proposes a Social Capital-Based Motor Vehicle Tax Service Model, which demonstrates that sustainable tax compliance is achieved through the dynamic interaction of collaborative networks, institutional trust, and social norms. Collaborative networks enhance service quality, improved services strengthen public trust, and stronger trust reinforces compliance norms, ultimately fostering sustainable voluntary tax compliance.

The study contributes theoretically by extending Putnam's social capital theory into the context of regional tax governance and practically by emphasizing that digital transformation should be complemented by policies that strengthen collaboration, transparency, public participation, and civic awareness. Such an integrated approach is expected to improve the effectiveness of Motor Vehicle Tax services while supporting sustainable regional fiscal capacity.

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