



**EFFECTIVENESS OF THE SIJAKAWANGI AND SIPUNDIWANGI
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Abstract

Low taxpayer compliance in the local tax sector remains a serious concern that requires concrete solutions to encourage greater public awareness in fulfilling tax obligations. This study aims to describe the effectiveness of SIJAKAWANGI (Banyuwangi Regency Regional Tax Information System) and SIPUNDIWANGI (Banyuwangi Regional Tax Draw Implementation System) in improving taxpayer compliance in Banyuwangi Regency. This study uses a qualitative research method with a descriptive approach, enabling the researcher to describe the phenomenon comprehensively based on actual field conditions. Data were gathered through triangulation encompassing in-depth interviews, observation, and documentation. Three informants were selected using a purposive technique, whereby informants were deliberately chosen based on their relevance to the research focus, independent of statistical logic or population representation. The informants consisted of a tax mapper operator, a taxpayer, and a BAPENDA



employee responsible for managing both programs. Data analysis was conducted in three stages: data reduction, data presentation, and conclusion drawing. The findings reveal that SIJAKAWANGI automatically records every transaction in real-time, encouraging taxpayers to report their obligations more honestly and transparently. Meanwhile, SIPUNDIWANGI serves as a complementary program that motivates the public through a prize draw mechanism, resulting in greater enthusiasm and active participation in fulfilling tax obligations. The implementation of both programs together has proven capable of creating a more orderly, transparent, and conducive tax ecosystem in Banyuwangi Regency.

Keywords: SIJAKAWANGI, SIPUNDIWANGI, Taxpayer Compliance, Regional Tax

INTRODUCTION

Based on the KUP Law Number 28 of 2007 Article 1 paragraph 1, the definition of tax is a mandatory contribution to the state owed by individuals or entities that is coercive based on the Law, without receiving direct compensation and is used for state needs for the greatest prosperity of the people. Tax is a source of state income that has a large capacity to support government work programs in implementing transformation to support government goals. Tax is the main source of revenue for the APBN which is used to finance state expenditures, both routine and development. One type of tax is Regional Tax, Regional Tax can be defined as a mandatory contribution paid by individuals or entities to the regional government, which is coercive based on the provisions of laws and regulations, regional taxes are one of the components of Regional Original Income (PAD) in addition to regional levies. Regional taxes play a very important role to be used as regulations for the interests of a region, both to manage the resources of the region (Erfandi et al., 2024) . In its implementation, the success of tax revenue is greatly influenced by the level of taxpayer compliance in fulfilling their tax obligations.

Taxpayer compliance is the behavior of taxpayers in fulfilling their tax obligations in accordance with applicable laws and regulations. This compliance is reflected in taxpayers' willingness to calculate, pay, and report their taxes correctly and on time (Probowulan & Murwanti, 2025). The level of taxpayer compliance in practice is still suboptimal. Taxpayer non-compliance can lead to reduced tax revenue and hamper the implementation of government



development programs. Previous research shows that taxpayer compliance is a major factor influencing the success of national and regional tax revenues, therefore various efforts are needed to increase public awareness and compliance in fulfilling tax obligations (Sipahutar & Tina, 2024). This condition indicates that there is still a gap between government expectations regarding the level of taxpayer compliance and conditions that occur in the field, including in the implementation of regional taxes in Banyuwangi Regency. Therefore, various strategies and innovations are needed to encourage increased taxpayer compliance, one of which is through the utilization of developments in information technology.

Along with efforts to improve taxpayer compliance, developments in information technology have driven significant transformations in the global economic landscape. The digital economy era, characterized by the increasing dominance of digital platforms in business activities, has created various new economic opportunities, but also brings challenges to the tax systems in many countries, including Indonesia (Hayati & Furqon, 2025). With technology, tax reporting and payment processes can be carried out more easily, quickly, and accurately, thereby reducing human error and the potential for tax evasion. Furthermore, the government can be more effective in supervising and monitoring digital economic transactions to ensure better tax compliance. (Dwianti & Damayanti, 2025). Through the Regional Revenue Agency (BAPENDA) of Banyuwangi Regency, the local government developed technology-based innovation by installing a Tax Mapper transaction recording device to increase the effectiveness of taxpayer compliance through the Banyuwangi Regency Regional Tax Information System (SIJAKAWANGI) and the Banyuwangi Regional Tax Lottery Implementation System (SIPUNDIWANGI).

Digital innovation in the field of regional taxation is one of the important strategies in increasing the effectiveness of governance, transparency, and optimization of local revenue (PAD). Tax mapper is present as a tool used to map tax potential in a region in a structured and data-based manner as an innovation of the Banyuwangi Regency Government. In Decree Number 216 of 2025 the Banyuwangi Regency Government has launched two information technology-based systems, namely the Banyuwangi Regional Tax Information System (SIJAKAWANGI) and the Banyuwangi Regional Tax Lottery Implementation System (SIPUNDIWANGI) (Banyuwangi, 2025). SIJAKAWANGI emerged as a tax transaction recording tool from BAPENDA Banyuwangi to support



transparency, accountability, and increase regional revenue through digitalization of the tax system. Meanwhile, SIPUNDIWANGI is a supporting system from SIJAKAWANGI to provide the public with the opportunity to win attractive prizes from the Banyuwangi government for restaurants and hotels that have installed SIJAKAWANGI devices. The SIJAKAWANGI system helps improve local taxpayer compliance, making the public more disciplined in fulfilling their tax obligations. The SIPUNDIWANGI program also provides benefits to the community in the form of rewards, demonstrating appreciation for their tax compliance. Thus, these two programs can create a mutually beneficial relationship. Local governments gain increased tax revenue, while the public directly benefits from their tax participation.

Several previous studies have discussed factors influencing taxpayer compliance. These include tax socialization and sanctions (Iskandar, 2026), tax knowledge and service quality (Febriani & Kusmuriyanto, 2015), technology-based tax system modernization (Hamidullah et al., 2025), and service quality and tax rates (Dennis, 2018). Maulana et al., 2025, and Septiadi et al., 2024 also show that regional tax digitization has a positive impact on taxpayer compliance. However, research specifically addressing the SIJAKAWANGI and SIPUNDIWANGI programs in Banyuwangi Regency is still lacking. Therefore, this study was conducted to fill this gap.

This study aims to determine the effectiveness of the SIJAKAWANGI and SIPUNDIWANGI programs in encouraging taxpayer compliance in Banyuwangi Regency. SIJAKAWANGI functions as a digital transaction recording tool, while SIPUNDIWANGI serves as a prize draw program for compliant taxpayers. Both programs are expected to transform taxpayer behavior, leading to more disciplined and timely tax payments. Theoretically, this study aims to broaden understanding of how technology plays a role in improving regional tax compliance. Practically, the results of this study are expected to provide input for the Banyuwangi Regency Regional Revenue Agency (BAPENDA) to continue strengthening its existing digital-based tax program.

LITERATURE REVIEW

Digitalization: The theory underlying this concept is the Theory of Technology, which explains that the systematic application of science can simplify work processes while improving the quality of expected results. According to Manuel Castells, technology is a collection of tools, rules, and procedures based on scientific knowledge to complete specific tasks in a structured and repetitive manner. Miarso added that technology is a process



capable of generating added value through the utilization and creation of interrelated products. Gary J. Anglin emphasized that technology is the systematic application of science to solve human problems (Hartanto, 2025). In the context of regional taxation, the Banyuwangi Regency Regional Tax Information System (SIJAKAWNAGI) is a form of technological application designed to simplify the process of data collection, reporting, and tax payments, so that regional tax administration can run more efficiently, accurately, and transparently. The implementation of such a technology-based system has been proven to reduce administrative errors while accelerating the service process for taxpayers. (Dahrani et al., 2021) stated that the presence of a digital platform in the tax system not only simplifies the payment process but also provides greater transparency to taxpayers, thereby increasing trust in the tax system.

Motivation is the driving force that drives a person to act and achieve certain goals, whether originating from within the individual or from outside. The theory underlying this concept is Motivation Theory, which explains that a person's behavior is influenced by internal and external drives that encourage individuals to act consistently in achieving their goals. Wexley and Yukl define motivation as an effort to cultivate motives within a person so that they are encouraged to act according to the desired goals. Mitchell describes motivation as a series of psychological processes that cause the emergence, direction, and continuation of an activity voluntarily towards a certain goal. Meanwhile, Malone distinguishes motivation into two forms: intrinsic motivation that grows from within the individual, and extrinsic motivation that arises due to external factors such as the provision of awards or incentives (Uno, 2023). The Regional Tax Lottery Implementation System in Banyuwangi (SIPUNDIWANGI) is present as a form of extrinsic stimulus designed by the local government to foster taxpayer enthusiasm in fulfilling their obligations. Through a prize draw mechanism, this program seeks to build a positive perception that paying taxes is not merely an obligation, but a profitable opportunity, so that taxpayer participation and compliance can be increased sustainably. Soemarno defines motivation as a change in energy characterized by an effective drive towards achieving goals, which in this context is manifested through the encouragement of taxpayers to actively and timely fulfill their tax obligations (Yusuf & Suhada, 2024).

Taxpayer compliance is a taxpayer's attitude of submission and obedience in exercising their rights and obligations in accordance with applicable tax laws and regulations. The theory underlying this concept is the Taxpayer Compliance Theory, which states that the level of taxpayer compliance is influenced by tax



awareness, risk perception, and public trust in the government, where transparency and easy access to tax services are key factors driving voluntary compliance (Salmon et al., 2025) . (Wijaya & Sagala, 2022) emphasize that compliance essentially means a full willingness to comply with applicable regulations, so that compliant taxpayers are those who consistently carry out all their tax obligations without having to wait for pressure from external parties. (Dahrani et al., 2021) distinguish taxpayer compliance into two dimensions: formal compliance related to the timeliness of reporting and payments, and material compliance concerning the accuracy and completeness of the contents of submitted tax reports. Khasanah added that low taxpayer knowledge and awareness are the main triggers for non-compliance behavior, where taxpayers tend to try to pay less than the actual amount owed (Dahrani et al., 2021). Thus, the implementation of SIJAKAWNAGI and SIPUNDIWANGI in Banyuwangi Regency can be understood as a real effort by the local government to create a more orderly and conducive tax environment, where both systems play a role in encouraging the formation of formal and material voluntary compliance among local taxpayers.

RESEARCH METHOD

This study uses a qualitative research method with a descriptive approach. (Fadli, 2021) explains that qualitative research is conducted with a research design whose findings are not obtained through statistical procedures or in the form of calculations, but rather aims to reveal phenomena in a holistic-contextual manner by collecting data from natural settings. Qualitative research is descriptive and tends to use an inductive approach analysis, so that processes and meanings based on the subject's perspective are more emphasized. The descriptive approach was chosen because this study aims to describe and describe the phenomenon of the effectiveness of the SIJAKAWANGI and SIPUNDIWANGI programs in encouraging taxpayer compliance as it exists in the field . Data collection for this study took place throughout the implementation and evaluation period of both programs, namely from January to April 2026. The data collection technique in this study used a triangulation approach, namely (observation, interviews, documentation) (Umrati & Wijaya, 2020). In this study, interviews were conducted with three informants, then strengthened by the results of field observations, and supported by various documentation including official documents, archives, and visual documentation in the form of photos of program implementation activities. The descriptive method is a method used to analyze data by describing or depicting the collected data as it is without



intending to make conclusions that apply to the public or generalizations (Sugiyono, 2013). Qualitative descriptive research used in this study to obtain information regarding the role of SIJAKAWANGI and SIPUNDIWANGI on taxpayer compliance integrated with the implementation of digitalization. Interviews with informants were conducted in depth referring to three things, namely the role of the tax mapper operator (SIJAKAWANGI and SIPUNDIWANGI), the reaction of taxpayers who installed the system (SIJAKAWANGI), and Bapenda employees who handled the program (SIJAKAWANGI AND SIPUNDIWANGI). The determination of informants used a purposive sampling technique, namely with criteria including Tax mapper operators, namely BAPENDA Banyuwangi employees who manage and install the SIJAKAWANGI system, WP (taxpayers) who show a level of compliance in fulfilling taxpayer obligations, Bapenda employees, namely people who are experts in handling the program (SIJAKAWANGI and SIPUNDIWANGI).

Table 1
Research Informants

Amount	Informant	Information
1	RC	Tax Mapper Operator
1	FA	Taxpayer
1	MH	Bapenda Employees

The data analysis technique consists of three stages: data reduction, data presentation, and finally, drawing conclusions. The initial stage involved interview data obtained from three informants, tailored to relevant topics and a predetermined pattern to facilitate conclusion drawing. The primary focus of data reduction was on three key areas: the role of tax mappers, taxpayer compliance, and the effectiveness of the SIJAKAWANGI and SIPUNDIWANGI programs. The reduced interviews were then presented in a structured manner to facilitate discussion. The final stage involved drawing conclusions based on the objectives and answering the research questions.

SIJAKAWANGI Program Educates Taxpayers To Improve Taxpayer Compliance

The Banyuwangi Regency Regional Tax Information System SIJAKAWANGI is an information technology-based innovation developed by the Banyuwangi Regency Regional Revenue Agency (BAPENDA) as a concrete effort to modernize the regional tax administration system. This program was born from the local government's awareness that transparent and accountable tax



management requires the support of a reliable and integrated digital system. To date, the main problem in regional tax management is the gap between actual transaction data occurring in the field and reports submitted by taxpayers to the local government. This gap has the potential to cause leakage of regional tax revenues which can ultimately hinder the optimization of Banyuwangi Regency's Regional Original Income (PAD). Therefore, BAPENDA Banyuwangi Regency took a strategic step by developing a technology-based system that is able to record and monitor taxpayer transactions in real-time, accurately, and cannot be manipulated.

Figure 3.1

Screenshot of the Decree for the SIJAKAWANGI Program

MEMUTUSKAN :	
Menetapkan	: KEPUTUSAN BUPATI TENTANG PROGRAM INOVASI SIPUNDIWANGI (SISTEM PELAKSANAAN UNDIAN PAJAK DAERAH BANYUWANGI) PADA BADAN PENDAPATAN DAERAH KABUPATEN BANYUWANGI.
KESATU	: Menetapkan Program Inovasi SIPUNDIWANGI (Sistem Pelaksanaan Undian Pajak Daerah Banyuwangi) pada Badan Pendapatan Daerah Kabupaten Banyuwangi sebagaimana tercantum dalam lampiran yang merupakan bagian tidak terpisahkan dari Keputusan ini.
KEDUA	: Inovasi sebagaimana dimaksud dikum kesatu bertujuan untuk : <ul style="list-style-type: none"> a. Mendorong Peningkatan Pendapatan Asli Daerah (PAD) dari sektor Pajak Daerah. b. Membangun Partisipasi Masyarakat untuk membayar, melaporkan serta ikut membantu pemerintah daerah menagis Pajak Daerah. c. Membangun kesadaran Wajib Pajak untuk melakukan pemasangan alat perekam transaksi pajak daerah SIJAKAWANGI (Sistem Informasi Pajak Daerah Kabupaten Banyuwangi). d. Meningkatkan pembayaran Wajib Pajak menggunakan platform digital.

Source: [Jdih.banyuwangi.go.id](http://jdih.banyuwangi.go.id)

Based on Decree Number 216 of 2025, the Banyuwangi Regency Government officially launched SIJAKAWANGI along with its companion program, SIPUNDIWANGI. These two programs represent the regional government's commitment to creating a more modern, transparent tax system that can encourage sustainable taxpayer compliance. This is in line with the statement by Dwianti & Damayanti (2025) that technology can enable the government to more effectively supervise and monitor digital economic transactions to ensure better tax compliance.

The SIJAKAWANGI program began on July 1, 2025, with the installation of transaction recording devices called tax mappers at various businesses throughout the Banyuwangi region. The installation of these tax mappers was carried out comprehensively at various types of businesses included in the Certain Goods and Services Tax (PBJT) category, such as restaurants, cafes, hotels, and entertainment venues. This step is part of the Banyuwangi Regional Revenue Agency (BAPENDA)'s efforts to ensure that every transaction occurring at a taxpayer's business premises is recorded automatically and accurately by the

system. Thus, the data stored in the SIJAKAWANGI system can be used as a comparative reference for reports submitted by taxpayers. This is a concrete form of the regional government's efforts to encourage transparency and honesty of taxpayers in reporting their tax obligations. As stated by MH, a BAPENDA employee who handles the SIJAKAWANGI program:

"We started the SIJAKAWANGI program on July 1, 2025. At that time, we installed transaction recording devices called tax mappers in businesses in Banyuwangi, such as restaurants, cafes, and others. They were installed throughout Banyuwangi. SIJAKAWANGI started simultaneously with SIPUNDIWANGI. So, SIPUNDIWANGI is a supporter of SIJAKAWANGI."

Figure 3.2

Screenshot of Tool Installation Process Documentation
SIJAKAWANGI to Taxpayers



Source: Instagram Regional Revenue Agency

Technically, SIJAKAWANGI consists of two main components that are integrated with each other. The first component is a desktop-based application installed directly at taxpayers' business points as a tool for recording transactions directly in the field. Every transaction that occurs at the taxpayer's business premises will be automatically recorded by the desktop application without being able to be manipulated by any party. The second component is a web-based application that functions as a back office to manage, monitor, and display transaction data that has been recorded by the desktop application. These two components work simultaneously and complement each other so that taxpayer transaction data can be monitored in real time by the Banyuwangi Regency BAPENDA. The integration between these two components makes SIJAKAWANGI a comprehensive and reliable system in supporting regional tax



oversight. This is as explained in detail by the tax mapper operator RC who manages the SIJAKAWANGI system:

"There are two applications: the first is desktop-based and the second is web-based. The desktop version will be installed at specific points. The web version is a web service in the form of a back office or a collection of data pulled from the desktop application."

The introduction of SIJAKAWANGI, a new system that replaces the previous transaction recording application, has been positively received by taxpayers in Banyuwangi Regency. Prior to SIJAKAWANGI, taxpayers had used a previous transaction recording application known as the Bambang application. However, this application had several limitations, one of which was the system's inability to make corrections or rectifications if there were incorrectly entered transactions. This certainly made it difficult for taxpayers to manage their transaction data accurately and efficiently. With the introduction of SIJAKAWANGI, these various limitations have been successfully overcome, making the system much more modern, flexible, and easier for taxpayers to operate. Although some technical obstacles were still encountered in the field during its implementation, these were quickly resolved thanks to responsive vendor support. As conveyed by WP FA Mie Nyonyor, who has been using the SIJAKAWANGI system since its initial launch:

"Having used this new system so far has been easier. With the previous app, if there was an incorrect transaction, it couldn't be deleted or corrected. With the current app, it works. However, there are some issues, like when checking reports on the website, sometimes it won't display. But luckily, the vendor is fast to respond when I contact them, so they can be resolved immediately."

The presentation of structured and transparent data through this dashboard also indirectly plays a role in educating taxpayers to better understand their tax obligations. This is in line with what was stated by (Dwianti & Damayanti, 2025) that with technology, the process of reporting and paying taxes can be carried out more easily, quickly, and accurately, thereby reducing human error and the potential for tax evasion. The implementation of SIJAKAWANGI in Banyuwangi Regency has proven effective in increasing regional taxpayer compliance. The effectiveness of this system is evident in its ability to record transactions digitally and cannot be manipulated, thus encouraging taxpayers to be more honest and transparent in reporting their tax obligations. This condition indirectly encourages taxpayers to be more compliant and orderly in fulfilling their tax obligations. As stated by a BAPENDA MH employee:



"There has been an increase in the number of taxpayers since last year compared to previous years. The increase is quite extraordinary. SIJAKAWANGI is not only to encourage people to pay taxes. It is also a form of mutual symbiosis. They want to pay taxes and contribute to the region, while we also provide benefits in return through the programs we have developed at SIPUNDIWANGI."

The existence of SIJAKAWANGI has a significant impact on taxpayer compliance in Banyuwangi Regency. This study explains that taxpayers who have installed the SIJAKAWANGI system feel more encouraged to report their transactions honestly and accurately because each transaction is automatically recorded by the system. The real-time transaction monitoring and supervision function is one of the functions that greatly assists BAPENDA in ensuring taxpayer compliance in carrying out their tax obligations. The increase in the number of compliant taxpayers since the implementation of SIJAKAWANGI is clear evidence that this system is effective in encouraging transparency and honesty of taxpayers in fulfilling their tax obligations according to real transaction conditions in the field. This is in line with the research of Hamidullah et al. (2025) who stated that modernizing a technology-based tax administration system simplifies the tax reporting and payment process, thereby increasing taxpayer compliance.

SIPUNDIWANGI as a Companion to SIJAKAWANGI to Improve Taxpayer Compliance

The SIPUNDIWANGI program is a strategic initiative launched by the Banyuwangi Regency Regional Revenue Agency (Bapenda) to improve local taxpayer compliance. This program serves as an appreciative and participatory fiscal policy instrument. SIPUNDIWANGI is not designed as a coercive approach, but rather as a form of appreciation for the public who have fulfilled their tax obligations in a timely manner. The program was officially launched on July 1, 2025, along with the SIJAKAWANGI system installed in various restaurants and hotels in Banyuwangi.



Figure 3.

Screenshot of the Decree for the SIPUNDIWANGI Program

Source: Source: [Jdih.banyuwangi.go.id](http://jdih.banyuwangi.go.id)

Based on interviews with Bapenda employees who manage the programs, it was discovered that SIPUNDIWANGI and SIJAKAWANGI are two programs launched simultaneously and are interconnected. The resource person, MH, explained that:

"We started the SIJAKAWANGI program on July 1, 2025. SIJAKAWANGI started simultaneously with SIPUNDIWANGI. So, SIPUNDIWANGI supports SIJAKAWANGI. Restaurants that have installed SIJAKAWANGI can participate in the SIPUNDIWANGI program."

This statement demonstrates that SIPUNDIWANGI does not stand alone as a separate program. This program is an integral part of the digital tax ecosystem built by the Banyuwangi Regency Regional Revenue Agency (Bapenda). Only businesses that have registered and installed SIJAKAWANGI devices are eligible to participate in the SIPUNDIWANGI lottery program. This provision creates a close link between technology-based tax reporting compliance and the incentive program offered to the public. Conceptually, SIPUNDIWANGI adopts an external motivation approach to encourage taxpayer compliance. Economic incentive factors also play a significant role in shaping taxpayer decisions. By presenting a prize draw as the main attraction, SIPUNDIWANGI seeks to change the public's perception of tax obligations from something burdensome to an activity that has the potential to provide direct benefits for taxpayers. The implementation of the SIPUNDIWANGI program is designed through a mechanism that is simple, transparent, and easily accessible to all levels of society. This mechanism combines a digital technology system with a public service platform already available in Banyuwangi Regency, namely Smart Kampung. The integration of the digital tax system and the regional government's digital platform makes SIPUNDIWANGI a program that is not only innovative in terms of fiscal policy but also inclusive in terms of public accessibility. The

initial stage of participation in the SIPUNDIWANGI program begins with community registration through the Smart Kampung platform. Once registered, residents can directly access the SIPUNDIWANGI menu available on the platform. Based on interviews with the tax mapper operator of the Banyuwangi Regency Regional Revenue Agency (Bapenda), the participation mechanism is explained as follows:

"Consumers who want to join must first register with Smart Kampung. After registering with Smart Kampung, that's it. There are several menus. Just click on the top menu and you'll be taken to SIPUNDIWANGI."

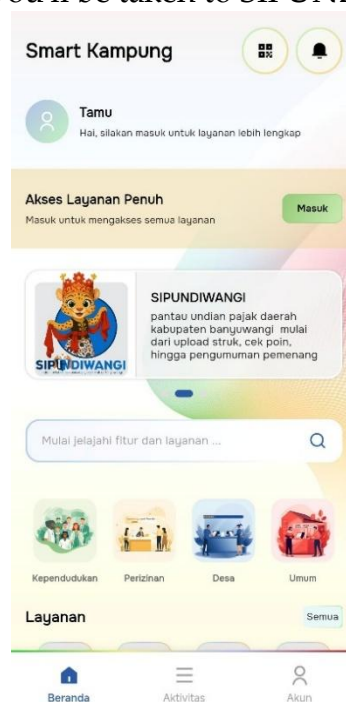


Figure 4

Screenshot from the Smart Kampung application

Source: Smart Village Application

After registering on the Smart Kampung platform, residents simply make transactions at businesses with SIJAKAWANGI devices installed, such as restaurants and cafes across Banyuwangi Regency. Consumers then independently upload transaction receipts from each purchase through the Smart Kampung platform. Each successfully uploaded receipt entitles consumers to receive a raffle ticket. The ease of this mechanism is a key factor in the high level of public enthusiasm for participation. This was confirmed by a Bapenda employee who stated:



"This SIPUNDIWANGI program has been incredibly successful. I was surprised by the community's enthusiasm. There are two sessions in the program. People simply eat at restaurants with SIJAKAWANGI installed, then upload their receipts to Smart Kampung. A huge number of people participated."

The SIPUNDIWANGI program is divided into two raffle sessions within one implementation period. This division of sessions aims to provide a more equal opportunity for all participating taxpayers to win prizes. The prizes offered in this program are varied and of significant value, ranging from motor vehicles to Umrah pilgrimage packages. This diversity of prizes is a unique attraction that encourages active community participation on an ongoing basis. The raffle mechanism is carried out openly and responsibly. The process of collecting winner data is carried out through a system integrated with the Smart Kampung platform, so that all participant data is recorded digitally and cannot be manipulated. For special prizes such as Umrah packages, the organizers provide flexibility for winners who are unable to take advantage of the prize. In addition to consumers, businesses registered in the program also have the opportunity to receive appreciation from the organizers. If a consumer from a business establishment wins a raffle prize, the business owner in question also has the potential to receive an award from Bapenda. This dual appreciation mechanism was explained directly by a Mie Nyonyor business owner who has benefited from the program:

"This is for the main prize, right? For example, if a Minyonyor customer gets a prize, the restaurant will also get one. Well, it just so happens that yesterday a Minyonyor customer got one, so Minyonyor also got one."



Figure 5

Screenshot of the SIPUNDIWANGI Prize Winner News on Radar

Banyuwangi Media

Source: Radar Bangsa



This dual appreciation mechanism creates reciprocal engagement between consumers and businesses. Consumers are encouraged to transact at businesses registered in the SIPUNDIWANGI program. Businesses, in turn, actively support and promote the program to their customers. This creates a mutually beneficial ecosystem of participation and organically expands the program's reach. The success of the SIPUNDIWANGI mechanism in attracting public participation is inseparable from the simplicity of the flow designed by the Banyuwangi Regency Regional Revenue Agency (Bapenda). The public is not burdened with complicated procedures or burdensome administrative requirements. Simply conduct transactions at registered businesses, upload receipts through Smart Kampung, and await the open drawing process. This convenience is a significant differentiating factor compared to conventional approaches to encouraging tax compliance, which have traditionally relied primarily on sanctions and law enforcement mechanisms. SIPUNDIWANGI's position within the regional tax ecosystem is as a complementary instrument that provides an incentive dimension to the SIJAKAWANGI transaction monitoring system. This program indirectly encourages taxpayers to voluntarily report transactions honestly and on time, as such compliance is a primary requirement for participation in the lottery. Although participation in the lottery is voluntary, the high level of public enthusiasm demonstrates that an incentive-based approach can drive tax awareness more effectively than a purely administrative and sanction-based approach. This aligns with the local government's long-term goal of building a culture of tax compliance that grows from public awareness, not simply from regulatory compulsion.

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