



The Use Of The “Sipenda Cantik” Communication Technology As A Tool For Taxpayer Awareness

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Abstract:

Background. “Community-Based Local Tax Data Collection Information System: Accurate and Convenient through Creative Technology,” known as the “SIPENDA CANTIK” application, is a digital innovation for local tax data collection, information dissemination, and payments developed by the Regional Revenue Management Agency (BAPPENDA) of Kuningan Regency. Increasing public awareness and compliance with tax obligations is the primary objective of this application’s creation.

Aims. The objective of this study is to analyze public tax compliance awareness through the SIPENDA CANTIK communication platform and to identify supporting factors in its usage process.

Methods. Through interviews and observations, this study employs a descriptive qualitative method. As the primary source of Local Original Revenue and an indicator of local government capacity, local taxes play a crucial role; thus, the use of the SIPENDA CANTIK digital innovation can significantly support this process.

Conclusion. This study found that communication strategies have a significant impact on the effectiveness of SIPENDA CANTIK.

Keywords: Innovation_Diffusion; Tax_Awareness; Public_Communication; Local_Taxes; SIPENDA_CANTIK.



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INTRODUCTION

Local taxes, which serve as an indicator of local government capacity through Local Own-Source Revenue, play an important role in infrastructure management and public services. In 2024, Kuningan Regency’s local tax revenue reached 90.39% of the set target; this data indicates that there is room for evaluation to ensure that local tax revenue can be optimized. The effectiveness of the local government’s communication strategies, through public access to information and understanding, is a key factor in taxpayer compliance.

The process of collecting local taxes through service counters or field outreach continues, despite the introduction of the digital innovation SIPENDA CANTIK. Because the process is time-consuming and complicated, the conventional method is considered ineffective. Unfamiliar procedures and information result from insufficient access to reliable sources, which in turn undermines public awareness of the importance of local taxes.

To address issues related to the low effectiveness of tax outreach efforts and the public's limited access to tax information, the Kuningan Regency Revenue and A digital platform serving as a provider of tax payment services and information, known as SIPENDA CANTIK, was created by the Regional Revenue and Development Agency (Bappenda) of Kuningan Regency to address issues related to the effective dissemination of information to the public. The platform was created to enhance the transparency of services and information and to expand the reach of taxpayers.

With features for registering new properties, providing information on the tax payment status for Rural and Urban Land and Building Taxes, and offering services for tax transfer requests, this app is expected to streamline public services through interactive communication with Bappenda staff.

The SIPENDA CANTIK app offers a variety of features, including the registration of new taxable properties reported by the public and verified by Bappenda, the provision of information on the payment status of Rural and Urban Land and Building Tax (PBB-P2), and an online service for submitting tax transfer requests. In addition, this application also facilitates the submission of tax administration requirements, file status monitoring, and interactive communication services through public satisfaction surveys and Q&A services with Bappenda officials.

Previous research has shown that the use of digital media and technological innovations is increasingly becoming a key component in improving the effectiveness of public services. M. Khudri A et al. (2023) Emphasizes that the right public communication strategy, including the use of digital media, significantly impacts the success of public participation in social programs. Research Syasdawita (2022) Regarding the APEKESAH complaint app, it shows that the effectiveness of innovation diffusion depends heavily on the communication channels used by the government and the app's ability to meet the public's needs.

Similar findings were also observed in the study by Sukardi et al. (2021), which examines the implementation of the Super RT app, where relative benefits, ease of use, and

digital infrastructure conditions are key factors determining the level of public adoption. Meanwhile, Nugraha (2018) explains that the success of e-government requires synergy between information transparency, the provision of easily accessible services, and communication strategies that are relevant to the public's needs.

The Context of Development Communication, Safitri et al., (2019) Demonstrates how the theory of innovation diffusion can explain the stages of public adoption of government programs, particularly within smaller social systems such as farmers' groups. The perspective on digital innovation within government agencies is also reinforced by Murni Gea et al., (2023) which emphasizes the importance of organizational readiness, technological quality, and a clear communication strategy in the implementation of digital public services.

Public acceptance of public service applications is largely determined by the characteristics of the innovation and the government's communication strategies, as demonstrated in the smart tourism study conducted by Cahyadi et al. (2024) on the Lunpia application. Several studies indicate that for public applications to be understood and used optimally by the public, effective public communication strategies are necessary, as demonstrated in studies on the use of the Polri SuperApp (Fanida & Hikmiyah, 2024) and research on the social and cultural context of the community (Kriyantono & Sa'diyah, 2018). A communicator's ability to explain an application's benefits and provide adequate guidance also influences the success of an application's rollout in the context of taxation (Agustina, 2019).

The above review of previous research indicates that public communication strategies, as well as innovation characteristics and the public's perception of benefits, have a significant influence on the success of government digital innovations. However, research gaps still remain.

The use of local government digital communication channels in fostering compliance with local taxes has not been the focus of many studies. In the taxation context, research combining Cangara's Public Communication Theory with Rogers' Diffusion of Innovations Theory remains limited. The situation at the Bappeda of Kuningan Regency, as described in previous research, cannot fully capture the current context due to differences in institutional setting, target audience characteristics, and service functions.

The specific design related to data collection and socialization of local taxes through the SIPENDA CANTIK platform and its utilization is the focus of this analysis, constituting

the novelty of this study. To examine how the application is socialized to the public and its use to increase tax awareness and compliance, this study employs a Public Communication perspective with an Innovation Diffusion process. This issue is important to study, given that the success of regional development programs is highly dependent on the level of public participation in fulfilling their tax obligations. This study aims to analyze the use of the Sipenda Cantik communication medium by the Kuningan Regency Bappenda in raising public awareness of tax compliance.

LITERATURE REVIEW

The use of “Sipenda Cantik” as a platform to raise taxpayer awareness, as well as the supporting factors that facilitate this use, is an important issue to study. This is because the success of regional development programs depends heavily on the level of participation by taxpayers and the public in fulfilling their tax obligations. This study aims to analyze the role of the Sipenda Cantik communication platform from the Kuningan Regency Bappenda in raising public awareness to become compliant taxpayers.

The first study by Nurdin et al., (2023) Provides an overview of the experience of using the DJP Online application through a phenomenological approach. A second study shows that efforts to increase community participation in social service programs are heavily influenced by digital public communication strategies and social campaigns (M. Khudri A et al., (2023). A third study demonstrates that the successful adoption of digital public services at the community level is influenced by factors related to the use of the Super RT application, as examined in Sukardi et al., (2021) Study on the diffusion of innovations. The fourth study by Safitri et al., (2019) Applies the theory of innovation diffusion to development communication, demonstrating how government innovations can be accepted by the public through structured communication processes within specific social groups. The fifth study by Cahyadi et al., (2024) Examining the diffusion of innovation in tourism through the Lunpia Smart Tourism app, emphasizing the role of digital media in expanding information reach and encouraging user participation. The sixth study by Kriyantono & Sa'diyah (2018) Discusses communication strategies based on local wisdom in the state-owned enterprise and private sectors, highlighting how an understanding of the sociocultural context is a key factor in the success of organizational communication.

Previous research shows that most studies have focused on public communication strategies, the diffusion of digital application innovations, or the implementation of e-

government in various contexts. However, no study has specifically examined the use of local tax data collection and payment applications such as SIPENDA CANTIK as both a public communication medium and a digital innovation in the context of raising taxpayer awareness. No previous study has simultaneously combined Cangara's public communication perspective and Rogers' innovation diffusion theory to analyze the effectiveness of local tax applications. This is the gap that this study aims to address: understanding how SIPENDA CANTIK functions as a public communication tool and how taxpayers perceive the program in the context of the Kuningan Regency government.

Public Communication

Public communication is defined as the widespread and diverse dissemination of information through various communication channels by institutions, organizations, or the government to local communities. So as not to be easily identified on an individual basis, public communication is conducted in a dispersed and heterogeneous manner Cangara (2016). Therefore, to reach the public on a broad scale, clear planning and message formulation, along with the selection of effective media, are required. This is because public communication plays a crucial role in fostering public understanding and trust to align with established policies, a necessity in government administration

Message sources that formulate and manage the direction of information to the public play a central role in public communication. Their role as communicators within the governmental context aims to process information into credible messages that are institutionally accountable.

Communications to the public need to be clear, concise, and easily understood to be accepted by an audience with diverse social backgrounds and literacy levels. Cangara stresses the need for a simple, relevant, and unambiguous message structure, as ambiguous messages may lead to resistance or misinformation.

Communication media serve as the primary channels connecting message sources with the public. The selection of media must consider audience characteristics, reach, and the media's ability to facilitate interactions aligned with communication needs. The development of digital technology significantly influences modern public communication practices.

In public communication, the audience is seen as a heterogeneous group in society with different needs, preferences, and levels of understanding about the issues being

communicated. The identification of the audience is an important step to make sure that the message is received appropriately in its social context.

In the end, every public communication process is intended to produce certain communication effects: changes in public knowledge, attitudes, or behavior (Khumayah, 2025). Communication effects can take different forms: from increased public awareness of an issue and better understanding to the implementation of concrete actions corresponding to the objectives of government programs.

Generally, public communication studies emphasize that communication effectiveness does not solely depend on the quality of the information conveyed, but also on the government's ability to establish open, responsive, and two-way relationships with the public. In the implementation of digital-based public services such as SIPENDA CANTIK, an understanding of communication elements, including the messenger, message design, media selection, audience characteristics, and communication impact, serves as a critical foundation for assessing the extent to which the government's communication strategy can promote increased awareness and compliance among taxpayers in Kuningan Regency.

Sipenda Cantik

The Kuningan Regency Regional Revenue and Financial Planning Agency (Bappenda) has developed "SIPENDA CANTIK," a local tax service application designed as part of the region's efforts to digitize public services. The application consolidates the management and payment of various types of local taxes into a single system, ranging from PBB-P2 and BPHTB to PBJT, which covers the food and beverage, hospitality, parking, entertainment, and electricity sectors. Advertising Tax, Groundwater Tax, and Non-Metal and Rock Mineral Tax are also included in its scope of services.

For taxpayers, the availability of this app reduces the time usually wasted waiting in line or traveling to service offices, especially for residents living far from the city center. Through a single app, they can check their PBB-P2 amount, receive due date notifications, and pay directly via digital channels without being constrained by office operating hours. For local governments, this convenience has the potential to promote tax compliance, which ultimately bolsters local own-source revenue.

The development of Sipenda Cantik is aimed at two goals: more responsive public services and a more reliable achievement of local revenue targets. This app is designed to make it easier for the public to access tax services and to encourage them to fulfill their

obligations regularly. Reducing cumbersome manual procedures is also a priority, in line with efforts to build transparency in record-keeping, which helps the public trust local tax management more.

Limited information and time constraints were the main challenges before this app was introduced. Data errors and processing delays were also risks associated with conventional methods. SIPENDA CANTIK was created as a well-organized and easily accessible system designed to foster trust and transparency in government digital services. It is hoped that increased public awareness and compliance will boost local revenue, thereby supporting sound development in Kuningan Regency.

The Theory of Innovation Diffusion

The Theory of Innovation Diffusion describes the process by which an innovation spreads through society, from its introduction to its adoption (Rogers, 2003) Diffusion refers to the process by which people become aware of an innovation and ultimately decide to adopt it through social interactions. The process by which society accepts a new innovation begins with perceptions and experiences and extends to communication dynamics; it is not merely about the technology itself.

The first stage is awareness. The functions, form, and benefits of a new innovation become known to individuals or community groups. The implementing agency plays a crucial role in the socialization process within the context of public service delivery. Through direct meetings with the public or via digital media, socialization can be tailored to the specific circumstances of the community group.

The second stage is persuasion. Attitudes, whether acceptance or rejection, begin to form regarding the innovation; practicality and benefits are key factors in shaping these attitudes. In this context, the ease of accessing tax management services, such as the clarity of information and its practicality, is emphasized as a key benefit of the application.

The third stage is decision-making. The choice between accepting or rejecting the innovation is determined in this phase. Experience and risk perception are the primary influences on decisions at this stage. In this context, what influences the decision is the ease of access to the application, including the ability for anyone to download it at any time, with procedures that are easily accepted by the public.

The fourth stage is implementation. Adjustments and adaptations are necessary because, at this stage, the innovation has begun to be used, but guidance is needed to ensure

optimal utilization. In this context, features related to tax management are key. First-time users still require guidance from BAPPENDA officials, as their presence can alleviate concerns and enhance public trust in the application's use.

The fifth stage is confirmation. The innovation being used is now being evaluated by the individuals or community groups using it; the evaluation itself is based on their experiences and the results obtained. In this context, access to information and tax management serve as indicators of the public's level of satisfaction. It is from this point that consistent use by individuals or community groups can be determined.

METHOD

A qualitative approach was used to understand the utilization of public communication tools in efforts to raise awareness of local tax compliance through the SIPENDA CANTIK application by the Kuningan Regency Bappenda. This is because, in a scientific context, it allows for a detailed discussion of communication processes, social interactions, and the experiences of the actors involved. To obtain a comprehensive overview and explanation of the research problem, a qualitative descriptive method was employed (Sugiyono, 2023).

This study was conducted at the Regional Revenue Management Agency (Bappenda) of Kuningan Regency, which serves as both the regional tax administration agency and the developer of the SIPENDA CANTIK application. This location was chosen because Bappenda is directly involved in public communication and the implementation of digital innovations in regional tax services.

Data collection was conducted through in-depth interviews, direct observation, and documentation. The interview technique was used to explore the informants' experiences, perceptions, and interpretations regarding the use of the SIPENDA CANTIK application. In practice, interviews were conducted using an interview guide as a research instrument to ensure consistency and focus in data collection. The informants in this study consisted of key informants, namely the Head of the Kuningan Regency Bappenda, as well as supporting informants, including the Head of the Revenue Division, implementing staff, village and sub-district officials, and taxpayers who use the application.

The public communication process by the Kuningan Regency Bappenda in promoting the use of the SIPENDA CANTIK application is the focus of this study, from information dissemination to the public's response to this innovation. The success of the program is also

influenced by the processes and patterns of interaction, as well as its communication mechanisms.

Primary and secondary data serve as the data sources for this study. Direct observation of the application, accompanied by interviews and field observations, constitutes the primary data of this study. Official documents from Bappenda and academic literature serve as secondary data supporting this study. Comparing data from various sources as an application of triangulation ensures data validity. To ensure consistency and validity, the research also involves re-verification with informants.

The data analysis process involves data reduction and presentation, culminating in the drawing of conclusions. To maintain alignment with the research focus, relevant information was sorted and simplified during the data reduction process. Subsequently, the researcher identified connections among the findings by presenting the data in the form of narratives and thematic patterns. Only after the data was verified through triangulation techniques to ensure its accuracy could conclusions be drawn.

DISCUSSION

Utilizing SIPENDA CANTIK as a platform to raise public awareness of tax obligations

Management Agency (Bappenda) of Kuningan Regency has initiated the development of the 'Community-Based Regional Tax Data Collection Information System: Accurate and Convenient through Creative Technology' (SIPENDA CANTIK) application as a digital public communication tool to encourage greater public awareness regarding the fulfillment of regional tax obligations. This application is designed to integrate various tax services, ranging from providing tax information and submitting Land and Building Tax (PBB) changes to offering tax payment facilities, all accessible via a single smartphone platform.

The Head of the Kuningan Regency Local Revenue Management Agency stated in an interview that this application provides a payment service for all types of local taxes, thereby making it easier for taxpayers and improving the effectiveness and efficiency of the service, which ultimately contributes to an increase in local revenue. (Interview with Mr Laksono Dwi Putranto, 2025). According to the research findings, the SIPENDA CANTIK app is used through a series of systematic steps. Users first download the app from the Play Store, then register or log in to access the services. After that, users can check their tax details, view their tax bills, and obtain information regarding their payment status. Next, users can pay

their taxes online via the available feature, and once the transaction is complete, they will receive a notification serving as proof of payment as well as a reminder of their next obligation. This straightforward user flow demonstrates that the app is designed to be easily accessible to people from all walks of life.

Since its launch in July 2024, the SIPENDA CANTIK app has been downloaded by more than 1,000 users, according to Play Store data. This indicates an initial positive public response to the use of digital tax services. Additionally, an interview with the Head of the Planning, Services, and Control Division revealed that the app aims to simplify access to tax information while supporting the data collection and updating of the local tax database (interview with Mr. Toni, 2025). This data indicates that SIPENDA CANTIK functions not only as an administrative tool but also as a communication medium between the local government and the public.



Figure 1. Using SIPENDA CANTIK

The main features of this app include providing tax information, facilitating online registration and payment, self-reporting, and a payment due date notification system. In terms of their utility, these features provide tangible benefits to the public, including easier access to information, time and cost savings by eliminating the need to visit service offices in person, and increased transparency in the tax payment process. Additionally, interactive

features such as public satisfaction surveys and Q&A services with Bappenda demonstrate efforts to foster two-way communication between the government and the public.

By actively involving the public in the data collection and tax payment processes, SIPENDA CANTIK can be viewed as a form of digital innovation in local public services. This innovation lies in the integration of various tax services into a single, easily accessible digital platform, thereby providing convenience and efficiency for users. The use of this application also helps raise public awareness of tax obligations, as evidenced by the ease of accessing information, making timely payments, and increased public interaction with local tax services.

Series of Public Outreach Events on SIPENDA CANTIK

The promotion of SIPENDA CANTIK is carried out through various communication channels, such as Bappenda's social media, the local government's official website, and in-person outreach activities in villages and subdistricts. In the context of public communication, Bappenda plays an active role as a communicator, conveying information to the public as the target audience through media tailored to the community's characteristics.

This outreach process aims to help the public understand that various tax services, such as tax payments, reporting, submitting property tax (PBB) transfer requests, and checking payment status, can be conveniently handled via a smartphone. This indicates that the messages conveyed emphasize the ease of access and efficiency of the services offered by the SIPENDA CANTIK app.

Interview results indicate that Bappenda staff conduct outreach activities not only through digital media but also through direct interaction with the public, involving village officials as information intermediaries (interview with Mr. Oga, 2025). This approach demonstrates efforts to convey information to the public through both direct and indirect channels.

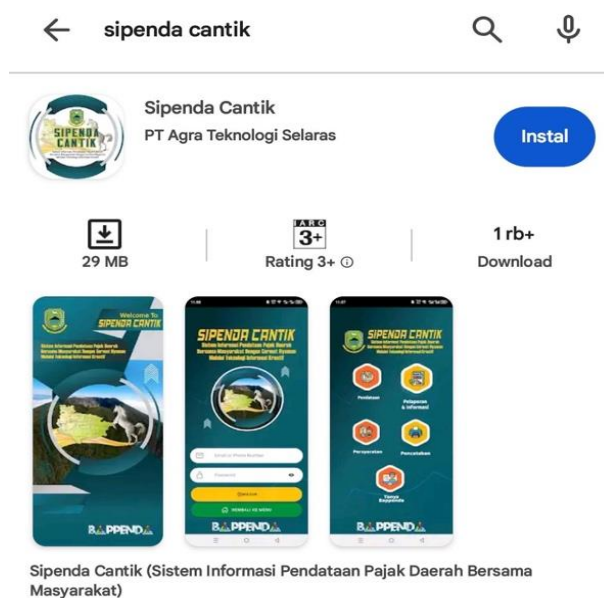
However, interviews with the public revealed that not all taxpayers are aware of the SIPENDA CANTIK app through official government channels. In fact, some members of the public obtained information from village officials rather than from social media or the official Bappenda website. This finding suggests that the effectiveness of public communication efforts has not been consistent across all segments of society.

From a public communication perspective, this situation indicates that although a variety of communication channels are being used, the messages are not yet reaching the

entire audience in an optimal manner. Therefore, there is a need to strengthen communication strategies that are more consistent, targeted, and adaptable to the characteristics of the community, so that information about SIPENDA CANTIK can be received more widely and evenly.

Steps for Using the Application

1. Download the app from the Play Store
2. Type in “SIPENDA CANTIK”
3. Click Install



4. After installation, the SIPENDA CANTIK app's home screen will appear; then select the menu you wish to use



5. The Reporting and Information menu is used to :
- a. Other local tax reporting (E-SPTPD)
 - b. Property Tax Information



6. The Requirements menu is used to :
- a. Changes in taxable entities
 - b. Correction of SPPT/SKP/STP
 - c. Cancellation of SPPT/SKP
 - d. Objection to the tax owed

- e. Reduction of administrative fines



- 7. The Print menu is used to :
 - a. Printing the SPPT on your own
 - b. Print the tax registration form & PDL



Public Response to SIPENDA CANTIK in Fulfilling Local Tax Obligations

According to the research findings, the majority of taxpayers who have used the SIPENDA CANTIK app have responded positively to the services it offers. The app is considered to simplify the payment process and provide quick, convenient, and efficient access to tax information via smartphones.

This is supported by an interview with a taxpayer who stated that the app is very helpful in making tax payments on time (interview with a notary staff member, 2025). The ease of access and speed of service provided demonstrate that SIPENDA CANTIK is able to enhance the public's convenience in fulfilling their tax obligations.

However, not everyone is able to make full use of this app. Based on the research findings, challenges remain in the form of limited digital literacy, particularly among certain age groups, as well as limited internet access in some regions. These conditions act as barriers to the widespread adoption of the app among the public.

These findings indicate that while SIPENDA CANTIK has had a positive impact on the ease of tax services, the level of taxpayer awareness and compliance through the use of this application is not yet fully equitable. Therefore, efforts to improve digital literacy and ensure equitable access to technology are necessary so that all segments of society can make optimal use of these services

Factors Supporting and Hindering the Use of SIPENDA CANTIK as a Medium for Local Tax Communication

The research findings indicate that the use of SIPENDA CANTIK in disseminating tax information is supported by several key factors. These factors include policy support from the Kuningan Regency Bappenda, the availability of adequate infrastructure and technological systems, and the high level of commitment among staff to assist taxpayers. Strong policy support and technological readiness reflect the local government's seriousness in developing digital-based services. Additionally, the role of staff is also crucial as they help taxpayers understand the application's features and facilitate its use.

On the other hand, there are also factors hindering the use of the SIPENDA CANTIK app. These factors include the public's low level of digital literacy, limited internet access in some areas, and the public's continued reliance on in-person services. As a result, not everyone is able to access and make full use of the app.

The presence of both enabling and hindering factors in the utilization of SIPENDA CANTIK indicates that the success of digital service implementation does not depend solely on the availability of technology. The public's readiness to accept and use digital innovations is also a critical factor. Therefore, sustained efforts are needed to improve the public's digital literacy and expand access to adequate technological infrastructure. Consequently, the use of the application can be more effective, thereby fostering broader and more equitable increases in taxpayer awareness and compliance.

Utilization of SIPENDA CANTIK

The development of SIPENDA CANTIK is managed by the Planning, Services, and Control Division of the Kuningan Regency Bappenda, with the primary objective of streamlining the process of recording local tax objects. This application was developed to support cooperation between Bappenda and village and subdistrict governments in identifying and updating tax object data. Additionally, SIPENDA CANTIK provides an

opportunity for the public, including taxpayers, to actively participate by reporting new local tax objects in their communities. SIPENDA CANTIK was also developed to make it easier for taxpayers to obtain local tax information quickly and accurately, and to access it flexibly anytime, anywhere via a smartphone.

Research findings indicate that the use of SIPENDA CANTIK aligns with Cangara's public communication theory, in which Bappenda serves as the communication source, SIPENDA CANTIK as the medium, and taxpayers as the audience. Bappenda's credibility as an official local government agency reinforces the public's trust in the information conveyed through the app. The clarity of the message, ease of access to information, and integration of tax payment services into a single platform contribute to increased public understanding and awareness of tax obligations.

The Role of Public Awareness

When viewed through Rogers' theory of innovation diffusion, the results of this study indicate that the use of SIPENDA CANTIK proceeds through different stages of adoption among the public. In the awareness stage, the public obtained initial information about the application through outreach, village officials, and Bappenda's official communication channels. The persuasion stage was evident in the increased interest among taxpayers after they understood the application's benefits in facilitating data collection, verification, and tax payments. In the decision stage, the ease of accessing the application and support from village officials encouraged most taxpayers to begin using SIPENDA CANTIK.

The app's success is also influenced by the public's level of digital literacy. The public has been very enthusiastic about the app because it simplifies the payment process and saves time, eliminating the need to visit the office to inquire about taxes. The higher the public's awareness and participation, the more effective the app will be in improving tax services and local revenue.

Supporting Factors and Obstacles

During the implementation phase, taxpayers who have adopted the application use SIPENDA CANTIK to check their tax bills and make payments, with staff support when encountering technical difficulties. Meanwhile, the confirmation stage is marked by user satisfaction with the service's efficiency, leading them to decide to continue using the application on an ongoing basis. The research findings show that the level of acceptance and

use of SIPENDA CANTIK varies among the public. Taxpayers with strong digital literacy skills generally understand and utilize the application more quickly. Conversely, members of the public who still face limitations in using technology require ongoing support and guidance in order to access and make optimal use of the available services.

These findings indicate that the success of SIPENDA CANTIK's implementation is not solely determined by the sophistication of the technology used, but is also influenced by the effectiveness of public communication strategies and the presence of social support that helps the public adapt to this digital innovation..

CONCLUSION

Based on the research findings and discussion, it can be concluded that the use of the SIPENDA CANTIK application by the Regional Revenue Management Agency (Bappenda) of Kuningan Regency has been effective as a digital public communication tool in raising public awareness and compliance with local taxes. This application facilitates taxpayer registration, the dissemination of tax information, and online payment processing, thereby improving the quality of public services in the field of local taxation. From the perspective of Cangara's public communication theory, SIPENDA CANTIK serves as a medium connecting Bappenda, as the message sender, with the public, as the message receiver. Bappenda's credibility as a local government agency helps strengthen public trust in the information conveyed, thereby contributing to increased public understanding and awareness of tax obligations

Based on Rogers' theory of innovation diffusion, the use of SIPENDA CANTIK demonstrates a heterogeneous adoption process. Taxpayers with high levels of digital literacy tend to adopt and use the app more quickly and consistently, while segments of the population with limited access to technology still require intensive support from village officials and staff. The effectiveness of this application is supported by several factors, including institutional commitment, user-friendly features, outreach strategies, and technological infrastructure support. However, there are still challenges to be addressed, such as low digital literacy among the public, limited internet access in some areas, and the public's continued heavy reliance on in-person services. Therefore, it is necessary to strengthen public communication strategies to make them more intensive, adaptive, and inclusive, as well as to improve the public's digital literacy so that the use of SIPENDA

CANTIK can reach all segments of society and contribute more effectively to raising awareness and improving taxpayer compliance in Kuningan Regency.

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