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Integrating Indigenous Balinese Hindu Values into Digital Persuasive Tax Communication: The LV-DPC Model from the E-Palapa Platform in Badung Regency, Indonesia

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Abstract

Background: Although digital tax administration has improved public revenue management, little is known about how indigenous cultural values shape persuasive communication in e-government.
Methods: This study adopted an interpretive qualitative case study at the Badung Regency Revenue Agency, Indonesia. Data were gathered through in-depth interviews, participant observation, and document analysis involving government officials and taxpayers from corporate, individual, and MSME sectors.
Findings: The analysis shows that E-Palapa combines central and peripheral persuasion processes that are reinforced by Tri Hita Karana, Tat Tvam Asi, and Menyama Braya. It also reveals User-Initiated Blended-Channel Communication and persuasion-induced financial harm among financially vulnerable MSMEs, highlighting the diverse consequences of digital persuasive communication.
Conclusion: The integration of indigenous values enriches persuasive digital tax communication by strengthening trust, voluntary compliance, and citizen engagement.
Novelty/Originality of this article: This study introduces the Local Value-based Digital Persuasive Communication (LV-DPC) Model, providing a culturally grounded framework that extends persuasive communication theory within digital taxation and e-government.

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INTRODUCTION

Digital transformation has fundamentally reshaped the way governments deliver public services, creating new opportunities to improve administrative efficiency, transparency, and citizen engagement. Among the various areas of public sector reform, digital tax administration has emerged as a strategic instrument for strengthening domestic revenue mobilization while reducing compliance costs and administrative burdens for both governments and taxpayers (Kamara & Kamara, 2024; Park & McShea, 2025). Recent developments in digital governance indicate that electronic tax systems not only accelerate administrative processes but also enhance accountability through integrated data management and real-time transaction monitoring (Anjarwi, 2026; Iqbal et al., 2025). Nevertheless, technological advancement alone does not automatically encourage citizens to comply with tax obligations, particularly in socio-cultural environments where public behaviour is strongly influenced by local values, trust, and interpersonal relationships. Consequently, the effectiveness of digital taxation depends not only on technological capability but also on the government's ability to communicate persuasively and establish meaningful relationships with

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taxpayers. This perspective suggests that digital government should be understood as both a technological and communicative system that requires greater scholarly attention.

Indonesia has experienced significant progress in the digitalization of regional tax administration following successive fiscal decentralization reforms and the implementation of electronic public services across local governments (Murcitaningrum & Yorman, 2026; Putra et al., 2024). Within this context, Badung Regency in Bali has become one of the most prominent examples of local digital innovation through the implementation of the E-Palapa platform, an integrated application designed to facilitate taxpayer registration, reporting, payment, and monitoring. The platform has contributed to improvements in administrative efficiency, increased taxpayer participation, and stronger local revenue performance, particularly in the tourism-dependent economy that characterizes Badung Regency. Despite these achievements, taxpayers remain highly heterogeneous in terms of digital literacy, business scale, economic capacity, and communication preferences, creating challenges for governments seeking to encourage voluntary compliance through a single digital platform. These differences imply that persuasive communication strategies cannot rely exclusively on technological functionality but must also consider the cultural and social contexts in which taxpayers interpret government messages (Bouaddi et al., 2025; Fitriyah & Nasrulloh, 2025). Therefore, understanding how persuasive communication operates within E-Palapa provides an important opportunity to examine the broader relationship between digital governance, taxpayer behaviour, and local cultural values.

Although digital taxation has received increasing attention in public administration research, most digital transformation initiatives continue to emphasize technological functionality rather than the communicative processes that shape taxpayer behaviour. Digital platforms are frequently evaluated through indicators such as system quality, usability, service efficiency, and technology acceptance, while the persuasive dimensions of government–citizen interaction receive comparatively limited consideration (Bastardo et al., 2024; Guo & Dong, 2024). In practice, however, compliance is rarely determined by technological convenience alone. Taxpayers continuously interpret government messages through their previous experiences, perceptions of institutional credibility, and social environment before deciding whether to comply voluntarily. This interpretive process becomes increasingly complex in culturally diverse societies where local beliefs and community norms influence how public policies are understood and accepted (Shah et al., 2024). Consequently, persuasive communication should be viewed as an integral component of digital governance rather than merely a supporting feature of electronic public services.

The Balinese context offers a distinctive setting for examining this issue because social interaction and civic behaviour remain closely connected to indigenous Hindu philosophies that guide everyday life. Values such as Tri Hita Karana, Tat Tvam Asi, and Menyama Braya continue to influence interpersonal relationships, collective responsibility, and public participation beyond religious practice alone. These cultural principles may also shape how taxpayers interpret digital messages, develop trust in public institutions, and perceive their fiscal responsibilities within the broader community (Belahouaoui & Attak, 2024). Despite their potential relevance, indigenous values have rarely been incorporated into contemporary models of digital government communication, which are predominantly derived from Western theoretical perspectives. As governments increasingly seek citizen-centred digital services that are both efficient and socially inclusive, understanding how local cultural values reinforce persuasive communication becomes not only academically important but also practically relevant for designing more responsive and sustainable e-government initiatives.

Existing scholarship has substantially advanced understanding of digital government by examining the determinants of technology adoption, user satisfaction, and service quality across diverse public administration contexts (Djatmiko et al., 2025; Sheik et al., 2026). Research grounded in the Technology Acceptance Model (TAM), the Unified Theory of Acceptance and Use of Technology (UTAUT), and related information systems frameworks consistently demonstrates that perceived usefulness, ease of use, institutional trust, and digital competence influence citizens' willingness to adopt electronic public services. More recent studies have extended this perspective by exploring digital taxation as an instrument for improving revenue administration, reducing compliance costs, and strengthening fiscal transparency. Despite these contributions, the dominant emphasis remains on technological performance and behavioural intention, with comparatively limited attention given to the communicative processes through which governments encourage voluntary compliance. As a result, digital taxation continues to be interpreted primarily as an administrative innovation rather than as a persuasive communication process that shapes citizens' perceptions, trust, and behavioural responses.

A growing body of literature has also highlighted the importance of culture in digital governance, suggesting that social norms, institutional values, and local traditions influence citizens' interactions with public institutions (Haug et al., 2024; Idzi & Gomes, 2022). Nevertheless, existing studies generally conceptualize culture as a contextual variable instead of examining how specific indigenous philosophies actively reinforce persuasive communication within digital public services. Research conducted in Bali has demonstrated the social significance of Tri Hita Karana, Tat Tvam Asi, and Menyama Braya in community development, organizational behaviour, tourism, and environmental management, yet these values have rarely been investigated within the domain of digital taxation or e-government communication. Likewise, persuasion research has largely relied on the Elaboration Likelihood Model and related psychological frameworks without considering how culturally embedded values may influence message interpretation beyond conventional central and peripheral processing routes. Consequently, three important gaps remain unresolved (Acuti et al., 2024; Arteaga et al., 2024). First, limited evidence explains how persuasive communication operates within digital taxation beyond technology adoption perspectives. Second, the integration of indigenous cultural values into persuasive e-government communication remains insufficiently explored. Third, no empirically grounded framework has yet explained how local cultural values and digital persuasive communication interact to shape taxpayer engagement within regional taxation systems.

Against this background, the present study investigates how persuasive communication is enacted through the E-Palapa digital tax platform and how indigenous Balinese Hindu values shape taxpayers' responses within the context of regional tax administration in Badung Regency, Indonesia. The study draws upon Persuasive Communication Theory as its overarching theoretical perspective, while the Elaboration Likelihood Model, Agenda-Setting Theory, and Attitude Theory provide complementary analytical lenses for interpreting communication processes and taxpayer behaviour. Rather than treating local wisdom as a contextual attribute, this study examines its role as an integral mechanism that reinforces persuasive communication in digital public services. The findings are synthesized into the Local Value-based Digital Persuasive Communication (LV-DPC) Model, which offers an empirically grounded explanation of how digital persuasion and indigenous values interact to influence taxpayer engagement. The study contributes to the literature by extending persuasive communication research into the field of digital taxation and e-government while providing practical insights for governments seeking to develop culturally responsive digital public services in diverse societal settings.

Building upon these unresolved issues, this study examines how persuasive communication is implemented through the E-Palapa digital tax platform and explores the ways indigenous Balinese Hindu values shape taxpayers' cognitive, affective, and behavioural responses within regional tax administration. The analysis is informed by Persuasive Communication Theory as the overarching framework, complemented by the Elaboration Likelihood Model, Agenda-Setting Theory, and Attitude Theory to explain the mechanisms underlying digital persuasive communication. Beyond extending existing theoretical perspectives, this study develops the Local Value-based Digital Persuasive Communication (LV-DPC) Model, which conceptualizes indigenous cultural values as active mechanisms that reinforce digital persuasion rather than merely serving as contextual influences. The proposed model contributes to the growing literature on digital government by providing an empirically grounded explanation of how persuasive communication and local cultural values interact to strengthen citizen engagement in digital taxation. From a practical perspective, the findings offer strategic insights for policymakers and public organizations seeking to design culturally responsive digital public services that encourage voluntary compliance while remaining sensitive to the social and cultural characteristics of local communities.

METHOD

This study employed an interpretive qualitative case study design to examine how persuasive communication is enacted through the E-Palapa digital tax platform and how indigenous Balinese Hindu values shape taxpayer engagement within the context of regional tax administration. A qualitative approach was considered appropriate because the study sought to explore meanings, experiences, and communication processes that cannot be adequately understood through numerical measurement or statistical analysis. Rather than testing predetermined hypotheses, the research aimed to generate an in-depth understanding of how persuasive communication is experienced, interpreted, and negotiated by different taxpayer groups within a specific socio-cultural setting.

The study adopted an interpretivist paradigm, which assumes that social reality is constructed through individuals' interactions, experiences, and interpretations of their surrounding environment (Creswell & Poth, 2016). Within this perspective, taxpayers' responses to digital government communication are understood not merely as behavioural outcomes but as socially and culturally embedded phenomena influenced by institutional trust, personal experiences, and local cultural values. This philosophical stance enabled the researcher to investigate the meanings attached to digital tax communication from the perspectives of both government officials and taxpayers while acknowledging the contextual complexity of public administration in Bali.

A single-case embedded case study design, following the framework proposed by Yin (2018), was adopted because the E-Palapa platform represents a unique and information-rich case of digital tax administration that integrates technological innovation with a distinctive socio-cultural environment. The embedded design allowed the investigation of multiple analytical units within the same institutional setting, including government administrators responsible for designing and implementing digital tax communication, corporate taxpayers operating within the tourism sector, individual taxpayers, and Micro, Small, and Medium Enterprises (MSMEs). Examining these interconnected units provided a comprehensive understanding of how persuasive communication strategies were developed, interpreted, and enacted across different stakeholder groups.

The selection of this research design was further justified by the study's objective of developing an empirically grounded conceptual framework rather than producing statistically generalizable findings. Through an in-depth exploration of communication practices, participant experiences, and culturally situated meanings, the qualitative case study facilitated the identification of interaction patterns that informed the development of the Local Value-based Digital Persuasive Communication (LV-DPC) Model. Consequently, the findings are intended to contribute to theoretical refinement and analytical transferability to similar digital government contexts rather than to statistical generalization across populations.

Research Setting and Period

The study was conducted at the Regional Revenue Agency (Badan Pendapatan Daerah/Bapenda) of Badung Regency, Bali Province, Indonesia, the government institution responsible for administering regional taxation and managing the E-Palapa digital tax platform. Badung Regency was selected as the research setting because it represents one of Indonesia's leading local governments in implementing digital tax administration while operating within a socio-cultural environment strongly influenced by Balinese Hindu traditions. The regency also records one of the highest levels of locally generated revenue (Pendapatan Asli Daerah—PAD) in Indonesia, with tourism-related taxes serving as its primary source of fiscal income. These characteristics provide an appropriate context for examining how persuasive communication within digital public services is interpreted by taxpayers whose economic activities and social interactions are embedded in distinctive cultural values.

The research focused on the implementation of E-Palapa (Elektronik Pajak Lapor Cepat dan Akurat), an integrated digital platform that supports taxpayer registration, online reporting, payment processing, transaction monitoring, and communication between taxpayers and the regional government. Beyond its administrative functions, E-Palapa has become the principal communication channel through which Bapenda disseminates tax-related information, reminders, and public service messages to diverse taxpayer groups. This institutional role made the platform particularly suitable for investigating persuasive communication processes within a real-world e-government environment rather than in an experimental or simulated setting.

Data collection was undertaken over a twelve-month period from January to December 2025, allowing the researcher to observe communication practices across different stages of the annual taxation cycle, including taxpayer registration, routine reporting, payment deadlines, and year-end administrative evaluation. Conducting fieldwork over an extended period enabled repeated interactions with participants, continuous verification of emerging interpretations, and observation of communication dynamics under varying administrative conditions. The prolonged engagement also strengthened the credibility of the findings by providing opportunities to compare interview accounts with observations and institutional documents collected throughout the research process.

Participants and Sampling Strategy

Participants were selected using purposive sampling, a strategy commonly employed in qualitative inquiry to identify individuals who possess direct experience and substantial knowledge relevant to the phenomenon under investigation (Patton, 2015). Rather than seeking statistical representativeness, the study aimed to obtain rich, contextualized insights into how persuasive communication embedded within the E-Palapa platform was designed, interpreted, and experienced across different stakeholder groups. Participant recruitment therefore emphasized information richness, practical experience with digital tax administration, and willingness to engage in in-depth discussions regarding their interactions with the platform.

The study involved two principal participant groups. The first consisted of institutional actors from the Regional Revenue Agency (Bapenda) of Badung Regency, including senior administrators, division managers, information technology personnel, and frontline officers directly involved in the planning, implementation, and management of E-Palapa. These participants were selected because of their strategic roles in developing communication policies, designing taxpayer services, and maintaining daily interactions with users of the digital taxation system. Their perspectives provided institutional insights into the objectives, communication strategies, and operational considerations underlying the platform.

The second participant group comprised taxpayers representing three distinct categories: corporate taxpayers operating within the tourism industry, individual taxpayers, and Micro, Small, and Medium Enterprises (MSMEs). This classification enabled the study to capture diverse communication experiences arising from differences in organizational capacity, digital literacy, economic characteristics, and tax obligations. Eligible participants were required to have actively used E-Palapa for at least one complete tax reporting cycle and to possess sufficient experience to reflect upon their interactions with the platform. Individuals who had only recently registered, had never independently used the application, or were unable to participate in an in-depth interview were excluded from the study to ensure the credibility and consistency of the data.

Participant recruitment continued until data saturation was achieved, defined as the stage at which additional interviews no longer generated new concepts, categories, or meaningful variations in the emerging themes (Mwita, 2022). Saturation was assessed continuously throughout the analytical process by comparing successive interview transcripts, field observations, and documentary evidence. This iterative recruitment strategy ensured that the findings reflected conceptual completeness rather than predetermined sample size considerations, consistent with established principles of qualitative case study research.

Table 1. Characteristics of Research Participants

Participant Group	Position/Role	Selection Criteria	Data Source
Government officials	Head of Agency, division managers, IT staff, frontline officers	Direct involvement in E-Palapa implementation	In-depth interview
Corporate taxpayers	Finance managers/tax officers	Active E-Palapa users	Interview
Individual taxpayers	Registered taxpayers	Experience using E-Palapa	Interview
MSME taxpayers	Business owners/managers	Active users responsible for tax reporting	Interview

Data Collection Procedure

Data collection followed a systematic and iterative process to ensure the credibility and completeness of the evidence gathered throughout the study. The research commenced with the selection of the research design and setting, followed by participant recruitment using purposive sampling based on predefined inclusion criteria. Subsequently, the interview protocol, observation guide, and document analysis checklist were developed and reviewed by experts to enhance the clarity and relevance of the research instruments. Data were then collected through in-depth interviews, participant observation, and documentary analysis. All interview recordings were transcribed verbatim, verified against field notes, and organized prior to analysis. The overall research procedure is presented in Figure 1.

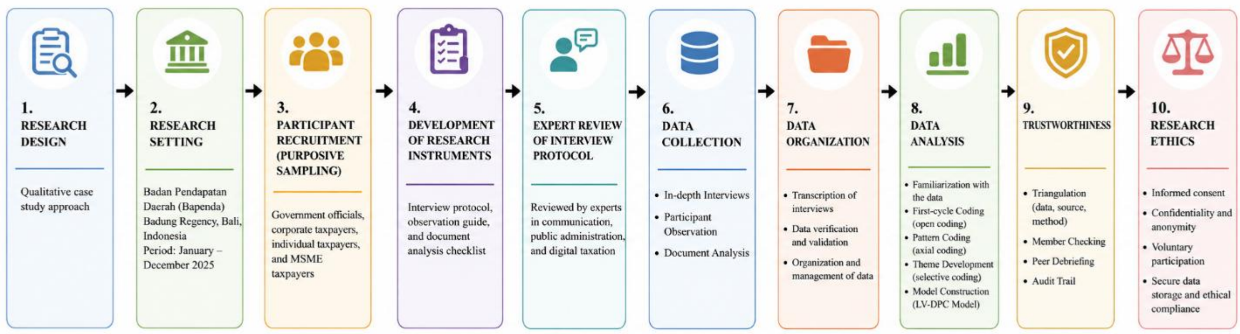

Figure 1. Research Procedure

Data Analysis

The collected data were analysed using the interactive model proposed by Miles et al. (2014). The analytical process began with familiarisation through repeated reading of interview transcripts, observation records, and documentary evidence to obtain a comprehensive understanding of the data. During the first coding cycle, open coding was applied to identify meaningful units related to persuasive communication, digital taxation, taxpayer responses, and indigenous cultural values. These initial codes were subsequently refined through pattern coding to identify relationships among concepts and to construct broader analytical categories. The resulting categories were compared across participant groups to identify similarities, differences, and recurring patterns. Through an iterative process of constant comparison, the categories were synthesized into overarching themes that explained how persuasive communication was implemented and interpreted within the E-Palapa platform. Finally, conceptual abstraction was undertaken to integrate these themes into the Local Value-based Digital Persuasive Communication (LV-DPC) Model, representing the principal theoretical outcome of the study.

RESULTS AND DISCUSSION

Results

Persuasive Communication Architecture of E-Palapa

The analysis reveals that E-Palapa transcends its nominal function as a transactional tax platform, operating instead as a sophisticated multi-layered persuasive communication system through which the Badung Regency Government strategically constructs taxpayer engagement. At the institutional level, Bapenda functions as what this study terms an "institutional agenda-setting agent digital" an organizational actor that uses the digital platform as a systematic communication instrument to shape both the salience and the attributes of tax compliance in taxpayers' consciousness. The Head of Bapenda articulated this strategic intent by explaining that E-Palapa was conceived not merely as an administrative tool but as a communication bridge between the government and its diverse taxpayer community, designed to make tax compliance feel accessible, transparent, and personally relevant to each taxpayer segment.

Ethos-based persuasion, the dimension of credibility and trustworthiness is established through multiple platform design elements. The official government branding, integration with the national tax identification system, real-time data accuracy verification mechanisms, transparent transaction records accessible to taxpayers at any time, and the platform's direct connection to the

Badung Treasury create an institutional credibility architecture that distinguishes E-Palapa from informal or unreliable information sources. Document analysis of the platform's user interface and communication materials reveals consistent deployment of government insignia, regulatory references, and institutional language that reinforces the authoritative status of tax communications. This ethos construction proved particularly significant for corporate taxpayers in the premium tourism sector, whose compliance decisions are influenced not only by regulatory obligation but also by reputational considerations associated with their relationship with government authorities .

Pathos-based persuasion operates through carefully designed user experience elements that engage taxpayers' emotional responses. These include intuitive interface navigation that reduces frustration and builds positive associations with the compliance process, personalized notification messages that address taxpayers by name and reference their specific tax types, deadline reminder systems that strategically leverage urgency and mild loss aversion framing, and success confirmation messages that provide psychological reinforcement after successful filing or payment. The platform's communication tone, as reflected in push notifications, SMS reminders, and in-app messages, employs language patterns that combine formal regulatory authority with culturally appropriate politeness registers consistent with Balinese communication norms a subtle but important design choice that several informants identified as distinguishing E-Palapa from the more bureaucratically impersonal communications of other government agencies.

Logos-based persuasion is embedded throughout the platform's information architecture. Tax calculation transparency allows taxpayers to verify the logical basis of their obligations, reducing the perception of arbitrary assessment. Comparative data displays showing taxpayer contributions relative to regional development outcomes create a logical link between individual compliance and collective benefit. Help resources, frequently asked question systems, and step-by-step transaction guides provide systematic logical argumentation that addresses common compliance barriers. For corporate taxpayers with dedicated accounting staff, the platform's ability to integrate with existing financial management systems and produce detailed reconciliation reports represents a logos appeal to professional rationality and efficiency.

From an Agenda Setting perspective, E-Palapa functions as a digital institutional agent that systematically constructs issue salience around tax compliance through two mechanisms. First-level agenda setting makes tax obligations consistently and prominently visible through dashboard displays, periodic notifications, and calendar-integrated reminders, ensuring that tax compliance maintains a high position in taxpayers' personal priority hierarchies. Second-level attribute agenda setting shapes how taxpayers perceive specific attributes of tax compliance the platform emphasizes the developmental impact of tax revenue through infographics and community benefit narratives, the convenience and time savings of digital compliance compared to manual processes, and the legal consequences of non-compliance. This digital salience construction represents a novel application of Agenda Setting Theory beyond its traditional mass media domain, demonstrating that government-designed digital platforms can function as deliberate agenda-setting instruments in the public policy domain.

Cross-Segment Taxpayer Responses

The analysis of taxpayer responses across the three segments revealed distinct and theoretically meaningful patterns along the cognitive–affective–behavioral chain. Although these patterns generally align with the three-component model of attitudes proposed by Attitude Perception Theory (Hagger et al., 2022), they also uncover segment-specific variations that refine and extend the theory's explanatory power in the context of e-government adoption

Corporate taxpayers in the premium tourism sector demonstrate predominantly central route processing as theorized by the ELM. These taxpayers engage systematically and deliberately with E-Palapa's data accuracy, reporting completeness, audit trail capabilities, and integration with their internal accounting systems. Their cognitive responses reflect high elaboration likelihood driven by strong motivation the substantial magnitude of their tax obligations creates powerful incentives for accurate engagement and high ability, as their dedicated accounting staff possess the professional competence to evaluate the quality of the platform's information and functionality. Cognitively, corporate taxpayers assess E-Palapa primarily through criteria of informational accuracy, system reliability, and operational efficiency. Affectively, this segment expresses confidence, institutional trust, and professional satisfaction with the platform's capability to streamline what was previously a time-consuming and error-prone manual compliance process. Behaviorally, corporate taxpayers demonstrate the highest compliance consistency, engaging in proactive system usage, timely filing, and even voluntary advocacy recommending E-Palapa adoption to business associates and participating in government-organized training sessions as peer mentors.

Individual taxpayers exhibit a theoretically interesting mixed processing pattern that combines central and peripheral route engagement in ways that suggest the two routes may operate more simultaneously and interactively than the ELM's original formulation implies. These taxpayers engage in central route processing when verifying their tax calculations, reviewing payment histories, and evaluating the accuracy of their reported obligations activities that require systematic assessment of information quality. Simultaneously, they rely on peripheral processing cues including the platform's visual design aesthetics, government brand trust, ease of navigation, and social proof derived from knowing that friends, family members, and community members also use the system. Their cognitive responses reflect moderate elaboration, sufficient for practical compliance decisions but less exhaustive than corporate taxpayers' systematic evaluation. Affectively, individual taxpayers express a range from convenience-driven satisfaction to mild anxiety about digital literacy requirements, particularly among older informants or those with limited prior experience with digital government services. Behaviorally, individual taxpayers show generally positive compliance patterns, though several informants recounted an initial resistance phase overcome through a combination of familiarity development, positive word-of-mouth from early adopters in their community, and encouragement from Bapenda officers during face-to-face interactions.

MSMEs taxpayers present the most complex, nuanced, and in several respects concerning response pattern among the three segments. Operating predominantly through peripheral route processing relying heavily on trust cues, social influence from business community leaders, simplified interface elements, and the reputation of Bapenda officers they have personally interacted with this segment demonstrates relatively low elaboration likelihood due to a combination of lower motivation (smaller tax obligations that may feel less consequential) and lower ability (limited accounting expertise, unfamiliarity with digital platforms, and time constraints inherent in managing small businesses single-handedly). However, the most significant finding from this segment is the emergence of what this study terms "persuasion-induced financial harm" a phenomenon in which E-Palapa's persuasive effectiveness in encouraging accurate and voluntary self-reporting through its transparent digital architecture inadvertently reveals tax obligations that exceed the financial capacity of economically vulnerable micro-enterprises. Multiple MSMEs informants described how the transition from informal, often underreported manual tax filing to accurate digital reporting through E-Palapa resulted in substantially higher assessed tax obligations that created genuine financial distress. One warung owner explained that before E-Palapa, tax reporting was approximate and typically underestimated, but the digital system's transparency made accurate reporting unavoidable, leading to tax bills that significantly exceeded what the business could comfortably absorb.

This finding constitutes a significant empirical contribution to both persuasion theory and tax administration literature, challenging the implicit and often unexamined assumption that effective persuasion is inherently and universally beneficial. In the MSMEs taxpayer context, communication success measured by the standard criterion of attitude change and behavioral compliance produces an economically harmful outcome for the persuasion target. This persuasion-induced financial harm phenomenon suggests that the ethical evaluation of persuasive communication effectiveness must incorporate distributional impact analysis, particularly when the persuasion operates within institutional power asymmetries such as those between government authorities and economically vulnerable citizens.

Indigenous Balinese Hindu Values as Cultural Multipliers

Beyond the conventional persuasion mechanisms analyzed through ELM and classical rhetorical theory, the study identifies three Balinese Hindu wisdom traditions that function as what the research terms "cultural multipliers" indigenous values deeply embedded in the Balinese cognitive and moral landscape that amplify the persuasive effectiveness of digital communication by resonating with culturally specific schemas of meaning, obligation, and social identity.

Tri Hita Karana, the tripartite philosophy of well-being comprising Parahyangan (divine harmony), Pawongan (human social harmony), and Palemahan (environmental harmony), provides a cosmological framework that elevates tax compliance from a mundane legal obligation to a spiritually meaningful civic act. Informants across all three segments, with varying degrees of explicitness and philosophical sophistication, articulated their tax payment not merely as compliance with regulatory requirements but as a tangible expression of Pawongan, the maintenance of harmonious relationships within the human community. For corporate taxpayers in the tourism sector, Tri Hita Karana's resonance was particularly pronounced in relation to Palemahan, as they explicitly connected their tax contributions to the preservation and sustainable management of Bali's natural and cultural heritage assets, the very assets upon which the tourism industry that sustains their businesses depends. This integration of economic self-interest with cosmological purpose creates a uniquely powerful compliance motivation that neither purely rational calculation nor fear of sanctions can replicate. Individual taxpayers invoked Tri Hita Karana more implicitly, describing tax payment as part of "being a good community member" in language that echoed Pawongan principles without always using the philosophical terminology. MSMEs taxpayers, despite the financial strain documented in the previous section, frequently expressed continued willingness to comply precisely because of their deeply held conviction that tax payment contributes to community harmony a conviction rooted in Tri Hita Karana values absorbed through a lifetime of religious education and community ritual participation.

Tat Tvam Asi ("Thou art that"), a foundational Vedantic principle in Balinese Hinduism that affirms the essential interconnectedness and spiritual equality of all beings, operates as an empathic identification mechanism that profoundly shapes the quality of taxpayer-government communication. When Bapenda officers particularly those who interact with taxpayers during the registration, training, and troubleshooting processes adopt communication approaches informed by Tat Tvam Asi, treating taxpayers as spiritual and moral equals rather than as administrative subjects to be managed, the resulting interpersonal rapport generates a quality of institutional trust that surpasses the formal credibility established through platform design alone. Several taxpayer informants across all segments described their interactions with specific Bapenda officers in terms that clearly reflected Tat Tvam Asi dynamics: feelings of being genuinely heard, treated with respect regardless of the size of their tax obligation, and engaged as partners in the compliance process rather than objects of regulatory enforcement.

Menyama Braya, a distinctly Balinese principle of communal solidarity that extends kinship-like mutual assistance obligations beyond biological family to encompass the entire community, manifests in taxpayer compliance behavior as a form of generalized social reciprocity. Informants, particularly in the MSMEs and individual taxpayer segments, described their tax compliance as fulfilling their Menyama Braya obligation contributing to communal welfare in the same spirit that motivates their participation in collective activities such as gotong royong (communal labor), contributions to temple ceremonies, and financial support for neighbors' life-cycle rituals. This Menyama Braya-driven compliance generates a qualitatively distinct motivation that is fundamentally different from both the deterrence-based compliance model (compliance through fear of penalties) and the benefit-based compliance model (compliance through rational calculation of services received) that dominate the conventional tax compliance literature. It constitutes what might be called "cosmological compliance" compliance motivated by a spiritual and cultural conviction that contributing to collective resources is an inherent dimension of being a responsible member of the Balinese Hindu community.

The LV-DPC Model: Synthesis and Architecture

The synthesis of the findings described in the preceding subsections yields the LV-DPC model (Local Value-based Digital Persuasive Communication), which integrates digital persuasive communication mechanisms with indigenous Balinese Hindu values into a unified, empirically grounded theoretical framework. The LV-DPC model comprises four interconnected analytical layers. The first layer, the Institutional Communication Layer, encompasses the government's strategic design and deployment of persuasive messages through the E-Palapa digital platform, operating through ethos, pathos, and logos rhetorical mechanisms and agenda-setting functions. The second layer, the Digital Persuasion Processing Layer, maps how these messages are received and processed through central and peripheral routes as mediated by segment-specific characteristics including motivation, ability, and prior experience. The third layer, the Cultural Multiplier Layer, identifies how Tri Hita Karana, Tat Tvam Asi, and Menyama Braya amplify persuasive effects by providing culturally resonant meaning frameworks that transform compliance from an administrative burden into a spiritually and socially meaningful civic act. The fourth layer, the Behavioral Outcome Layer, traces how the interaction of digital persuasion processing and cultural multiplication translates into concrete behavioral outcomes including the emergent phenomenon of User-Initiated Blended-Channel Communication.

The User-Initiated Blended-Channel Communication phenomenon, identified in this study as a fourth-level emergent behavior within the LV-DPC model, describes how taxpayers across segments but particularly MSMEs and individual taxpayers autonomously and strategically combine E-Palapa's digital channels with traditional face-to-face interactions at Bapenda offices, creating a hybrid communication mode that is neither purely digital nor purely traditional but represents a taxpayer-constructed integration of both modalities. These taxpayers use the digital platform for initial information gathering, routine transaction processing, and record-keeping, while preferring face-to-face interaction for complex tax calculations, dispute resolution, system navigation difficulties, and relationship maintenance with familiar Bapenda officers. This phenomenon extends existing omni-channel government communication theory by demonstrating that channel integration can be user-initiated and user-designed rather than institutionally planned, suggesting that e-government strategies should be designed to accommodate, facilitate, and even optimize blended-channel usage rather than pursuing exclusively digital migration pathways that assume the obsolescence of face-to-face service channels.

The LV-DPC model further contributes an empirically derived classification of four e-government user segments defined by their communication behavioral characteristics rather than by technology adoption stage: (a) Digital-Native Compliant users, predominantly corporate taxpayers who operate entirely and comfortably within the digital ecosystem; (b) Guided Digital Adopters, predominantly individual taxpayers who successfully use the digital platform with occasional supplementary guidance from help resources or Bapenda staff; (c) Blended-Channel Navigators, predominantly MSMEs taxpayers who systematically and deliberately combine digital and face-to-face channels as a permanent communication strategy rather than a transitional adoption phase; and (d) Resistant-but-Compliant users, a small but analytically significant segment who comply with tax obligations due to social, cultural, and community pressure transmitted through Menyama Braya mechanisms rather than through positive engagement with the digital platform itself. This four-segment classification provides a substantially more nuanced understanding of citizen-government digital communication than the binary adopter/non-adopter frameworks or the linear stage models that dominate the existing e-government adoption literature.

Theoretical Implications and Model Positioning

The LV-DPC model advances several theoretical contributions that position it as a novel framework within the broader landscape of persuasion theory, e-government communication research, and indigenous knowledge integration. First, the model extends the Elaboration Likelihood Model by introducing the concept of a "cultural processing dimension" that operates alongside and interacts with both central and peripheral routes. The cultural multiplier effects of Tri Hita Karana, Tat Tvam Asi, and Menyama Braya observed in this study are neither purely central (they do not operate through systematic argument evaluation) nor purely peripheral (they are too deeply embedded in identity and cosmology to function as simple heuristic cues). Rather, they constitute a third dimension of persuasion processing culturally grounded meaning-making that can amplify the effects of either route when the cultural values resonate with the message content. This finding suggests that the ELM's dual-process architecture, while robust in individualist Western cultural contexts, may require theoretical modification or extension when applied in collectivist cultures with strong indigenous philosophical traditions that provide pre-existing cognitive and evaluative frameworks for interpreting persuasive messages.

Second, the model extends Agenda Setting Theory from its traditional mass media domain to digital e-government platforms. The concept of "digital institutional agenda setting" proposed by this study wherein the government's own digital platform functions as a deliberate and architecturally designed agenda-setting instrument that constructs both issue salience and attribute significance for tax compliance represents a theoretically novel application with implications for understanding how governments shape citizen priorities through digital interface design, notification systems, and data presentation choices. Unlike mass media agenda setting, where the agenda-setting agent (media organization) is typically distinct from the policy actor, digital institutional agenda setting involves the government simultaneously acting as both policy implementor and communication architect a conflation that raises important questions about communicative transparency and citizen autonomy.

Third, the identification and empirical documentation of persuasion-induced financial harm challenges a fundamental assumption embedded in most persuasion research: that effective persuasion is desirable and beneficial. The MSMEs taxpayer experience demonstrates conclusively that when persuasive communication successfully motivates accurate self-reporting behavior within a transparent digital system, the resulting compliance can produce economically harmful outcomes for vulnerable populations whose financial capacity was previously obscured by the informality of manual reporting systems. This finding carries significant implications for both persuasion theory and public policy design, suggesting the necessity of what this study calls "persuasion impact assessment" a systematic evaluation protocol embedded within e-government communication systems that monitors not only the communicative effectiveness of persuasive strategies but also their distributional consequences across economically differentiated citizen segments.

Fourth, the Desa Kala Patra principle from Balinese Hindu philosophy which holds that all actions, decisions, and prescriptions must be adapted to the specific requirements of place (desa), time (kala), and context (patra) provides a meta-theoretical lens that cautions against the universalistic assumptions common in both persuasion theory and e-government models. Applied to the LV-DPC model's implications, Desa Kala Patra supports the argument that effective digital government communication must be contextualized to local cultural, temporal, and situational realities a position consistent with the growing scholarly call for decolonized and culturally responsive approaches to public administration research in the Global South.

Discussion

The findings demonstrate that the E-Palapa platform functions as more than a digital administrative system, serving instead as an integrated persuasive communication environment that actively shapes taxpayers' perceptions and engagement with regional tax administration. This finding suggests that the effectiveness of digital taxation cannot be explained solely by technological functionality or system efficiency, as persuasive communication plays an equally important role in influencing voluntary compliance. From the perspective of Persuasive Communication Theory, government communication becomes effective when institutional credibility, message clarity, and emotional relevance are simultaneously established, allowing citizens to perceive tax obligations not merely as legal requirements but as meaningful public responsibilities. This interpretation extends contemporary digital government literature, which has traditionally emphasized technological adoption, service quality, and institutional trust as the principal determinants of citizen engagement (Djatmiko et al., 2025; Uyen Nguyen et al., 2024). While previous studies have consistently shown that digital platforms improve administrative efficiency and accessibility (Kitsios et al., 2023; Talwar & Sinha, 2025), the present findings indicate that communication strategies embedded within these platforms substantially influence how taxpayers interpret government intentions and evaluate their willingness to comply. Consequently, persuasive communication should be regarded not as a supplementary feature of digital government but as a central mechanism through which public institutions cultivate trust, participation, and long-term compliance.

Another important finding concerns the interaction between central and peripheral persuasive processing within the E-Palapa platform, which demonstrates that taxpayer engagement is influenced by multiple cognitive pathways rather than by technological considerations alone. The evidence generally supports the Elaboration Likelihood Model (ELM) proposed by Qiu et al. (2026), particularly regarding the coexistence of systematic information processing and heuristic decision-making during message evaluation. Nevertheless, the present study also indicates that persuasive processing within digital public services is considerably more dynamic than the dual-route assumptions originally proposed by the ELM. Rather than operating as mutually exclusive mechanisms, central and peripheral processing frequently interacted throughout taxpayers' decision-making processes as individuals combined rational evaluation of tax information with institutional trust, previous experiences, and culturally shaped perceptions. This interpretation is broadly consistent with recent studies arguing that citizen behaviour in digital government is influenced by cognitive, social, and contextual factors simultaneously rather than sequentially (Banerjee & John, 2024; Janssen et al., 2021). However, unlike previous investigations that primarily attribute communication effectiveness to technological usability or information quality, the present findings suggest that persuasive communication within digital taxation is strengthened through continuous interaction between cognitive evaluation and socially embedded interpretive processes. This observation contributes to persuasion research by indicating that digital government environments require a broader conceptualization of persuasive processing, particularly when communication occurs within culturally diverse public service settings.

A further finding reveals that persuasive communication is interpreted differently across taxpayer groups, reflecting variations in cognitive capacity, institutional experience, and socio-economic conditions. Corporate taxpayers predominantly engaged in systematic evaluation of tax information, placing greater emphasis on data accuracy, regulatory certainty, and system reliability before making compliance decisions. By contrast, individual taxpayers demonstrated a more balanced pattern in which analytical assessment was complemented by institutional trust and perceived service convenience, whereas MSME taxpayers relied more heavily on interpersonal interaction, practical assistance, and simplified communication. These differences indicate that persuasive communication within digital taxation is shaped not only by message characteristics but also by the interaction between organisational capacity, digital competence, and everyday administrative experience. Recent studies have similarly reported that digital public service adoption varies according to users' digital capabilities, organisational resources, and institutional trust (David et al., 2023; Ilieva et al., 2024). However, the present findings extend this body of knowledge by demonstrating that taxpayer segmentation influences not merely technology adoption but also the cognitive pathways through which persuasive communication is interpreted and translated into voluntary compliance. Consequently, designing a single communication strategy for all taxpayer categories is unlikely to produce optimal outcomes, particularly in culturally and economically heterogeneous public service environments.

One of the most significant contributions of this study lies in demonstrating that indigenous Balinese Hindu values function as active cultural multipliers that reinforce persuasive communication rather than merely providing a socio-cultural backdrop for digital government implementation. The values of Tri Hita Karana, Tat Tvam Asi, and Menyama Braya influenced how taxpayers interpreted governmental messages by strengthening perceptions of collective responsibility, mutual respect, and social solidarity throughout the taxation process. These values encouraged participants to view tax compliance not solely as an administrative obligation but as part of a broader moral commitment to community welfare and harmonious social relations. This interpretation differs from much of the existing digital government literature, where culture is commonly treated as an external contextual variable affecting technology acceptance or institutional trust (Aleisa, 2024; Gupta, 2025). Instead, the present findings suggest that indigenous values actively shape the persuasive meaning of government communication by providing culturally embedded interpretive frameworks through which digital messages acquire greater legitimacy and relevance. From a theoretical perspective, this finding expands Persuasive Communication Theory by indicating that persuasive effectiveness is not determined exclusively by message quality or cognitive elaboration but is also reinforced by culturally shared value systems that mediate how citizens interpret public communication (Hantouleh et al., 2025). Such evidence contributes to ongoing discussions concerning culturally responsive digital governance and highlights the importance of integrating indigenous knowledge into contemporary e-government communication strategies.

Another noteworthy finding is the emergence of User-Initiated Blended-Channel Communication, a communication pattern in which taxpayers intentionally combine digital interactions through E-Palapa with direct face-to-face engagement at the Regional Revenue Agency. Rather than replacing conventional communication, digital services were used selectively according to the complexity of administrative tasks and taxpayers' confidence in completing specific procedures. Routine activities, such as tax reporting and payment, were generally conducted through the digital platform, whereas more complex issues involving tax calculations, regulatory clarification, or technical difficulties prompted taxpayers to seek direct assistance from government officers. This behavioural pattern suggests that channel selection is an adaptive strategy driven by users rather than a linear transition from traditional to fully digital services. Previous studies on omnichannel public services and e-government have acknowledged the coexistence of multiple service channels but have generally assumed that channel integration is institutionally designed to improve service accessibility and efficiency (Jabri & Ahmad, 2025; Walke & Winkler, 2025). The present findings offer a different perspective by demonstrating that channel integration may also emerge organically through citizens' own communication practices, reflecting their efforts to balance digital convenience with interpersonal reassurance. This observation extends existing e-government communication literature by proposing that blended-channel interaction should be understood as a dynamic behavioural adaptation rather than merely an institutional service strategy, particularly within public service environments where digital transformation remains closely intertwined with human interaction.

The identification of persuasion-induced financial harm represents another important conceptual contribution of this study because it challenges the widely held assumption that successful persuasive communication inevitably produces beneficial outcomes for both governments and citizens. Among MSME taxpayers, persuasive digital communication encouraged more accurate tax reporting and greater compliance; however, this behavioural change also exposed financial obligations that exceeded the economic capacity of some businesses operating under limited financial resilience. Consequently, communication that was institutionally successful in promoting compliance simultaneously generated unintended economic pressure for vulnerable taxpayers. This finding broadens conventional perspectives on persuasive communication, which have traditionally evaluated effectiveness in terms of attitude change, behavioural intention, or compliance outcomes (Mulyono et al., 2024), without adequately considering the distributive consequences of successful persuasion across different socio-economic groups. Recent discussions within digital governance have increasingly emphasized the importance of equitable public service design and citizen-centred policy implementation (Choi & Cucciniello, 2026; Mangai & Ayodele, 2025), yet limited attention has been devoted to the possibility that effective communication may also produce adverse consequences under conditions of economic inequality. The present findings therefore suggest that persuasive communication should be evaluated not only according to its ability to influence behaviour but also according to its broader social and economic implications. This perspective introduces an ethical dimension to persuasive communication within digital government by highlighting the need to balance administrative effectiveness with social protection for economically vulnerable citizens.

Taken together, these findings culminate in the development of the Local Value-based Digital Persuasive Communication (LV-DPC) Model, which provides a more comprehensive explanation of persuasive communication within digital public services than existing technology-oriented frameworks. The model conceptualizes persuasive communication as a multidimensional process shaped by the interaction between institutional communication strategies, taxpayers' cognitive processing, and culturally embedded value systems. Unlike conventional digital government models that primarily explain citizen engagement through technological acceptance, service quality, or institutional trust, the LV-DPC Model demonstrates that indigenous cultural values actively influence how persuasive messages are interpreted, internalized, and translated into voluntary compliance. This perspective suggests that persuasive communication is not solely determined by message design or technological capability but is continuously negotiated through socially shared meanings and cultural norms that shape citizens' relationships with public institutions. Consequently, the model expands Persuasive Communication Theory by positioning indigenous values as integral explanatory mechanisms rather than contextual variables, while simultaneously enriching digital government scholarship through a culturally grounded understanding of citizen engagement. From a practical standpoint, the model offers a conceptual foundation for governments seeking to design digital public services that are not only technologically efficient but also culturally responsive and socially inclusive, particularly in multicultural societies where communication effectiveness depends on sensitivity to local values.

The broader significance of this study lies in its contribution to the ongoing evolution of digital government research toward more context-sensitive and culturally informed theoretical perspectives (Wang et al., 2026). While previous scholarship has successfully explained digital public service adoption through technological, organizational, and institutional determinants, considerably less attention has been devoted to understanding how local cultural knowledge shapes persuasive communication within digital governance. By integrating Persuasive Communication Theory, the Elaboration Likelihood Model, and indigenous Balinese Hindu values into a unified conceptual framework, this study demonstrates that digital transformation should be understood not merely as technological modernization but also as a process of cultural adaptation and social meaning construction. Such an interpretation is particularly relevant for developing countries characterized by cultural diversity, where standardized communication strategies may not adequately address the varied experiences and expectations of different citizen groups. Although the findings are derived from a single qualitative case and should therefore be interpreted within their contextual boundaries, the conceptual insights offered by the LV-DPC Model provide a valuable basis for comparative research across different cultural and administrative settings. Future investigations may examine the applicability of this framework in other regions, public service sectors, or national contexts to determine how indigenous knowledge can further enrich persuasive communication and strengthen citizen-centred digital governance.

LIMITATION

The interpretation of the findings should be considered within the boundaries of the research design and context in which the study was undertaken. As the investigation centred on a single case of digital tax administration in Badung Regency, the resulting insights reflect the institutional practices and socio-cultural characteristics of a setting where Balinese Hindu values remain deeply embedded in public life. While this context enabled a rich exploration of culturally grounded persuasive communication, it also means that the proposed Local Value-based Digital Persuasive Communication (LV-DPC) Model should be viewed as an analytically derived framework rather than a universally applicable model. Moreover, the conceptual relationships identified in this study emerged from qualitative interpretation and have not yet been examined across different administrative environments or cultural settings. The transferability of these propositions therefore depends on further empirical inquiry in contexts that differ in governance structures, public service systems, or cultural traditions. Rather than diminishing the value of the present findings, these contextual boundaries provide opportunities to refine, compare, and extend the proposed framework, thereby contributing to a more comprehensive understanding of persuasive communication in culturally diverse digital government environments.

CONCLUSION

This study demonstrates that the effectiveness of digital tax administration extends beyond technological capability, emerging from the interaction between persuasive communication, taxpayers' cognitive responses, and indigenous cultural values embedded within the local governance context. The findings show that Tri Hita Karana, Tat Tvam Asi, and Menyama Braya function as active mechanisms that strengthen trust, encourage voluntary compliance, and shape taxpayers' interpretation of government communication, while also revealing the coexistence of User-Initiated Blended-Channel Communication and the unintended phenomenon of persuasion-induced financial harm among financially vulnerable taxpayers. These insights led to the development of the Local Value-based Digital Persuasive Communication (LV-DPC) Model, which broadens existing perspectives on persuasive communication by integrating culturally grounded values into digital government communication. Beyond enriching the theoretical discourse on persuasive communication and digital governance, the proposed framework offers practical guidance for public institutions seeking to develop digital public services that are not only technologically effective but also culturally responsive, socially inclusive, and adaptable to the diverse characteristics of the communities they serve.

AUTHOR CONTRIBUTION STATEMENT

IMDS conceived the study, designed the research, collected and analyzed the data, developed the LV-DPC model, and prepared the original manuscript. **INL** supervised the research process, contributed to methodological refinement, and critically reviewed the manuscript. **INK** contributed to theoretical development, validated the analytical interpretation, and revised the manuscript for important intellectual content.

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