

# Legal compliance in market retribution payments: A critical review of market traders' practices

Ichwani Siti Utami \* 

Universitas Pamulang, Indonesia

[dosen00655@unpam.ac.id](mailto:dosen00655@unpam.ac.id)

Raistin Nur Abidin 

Universitas Pamulang, Indonesia

[dosen02860@unpam.ac.id](mailto:dosen02860@unpam.ac.id)

Sulastri 

Universitas Pamulang, Indonesia

[dosen02081@unpam.ac.id](mailto:dosen02081@unpam.ac.id)

\*Corresponding Author

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## Abstract

The objective of this study is to critically examine traders' legal compliance practices concerning the payment of market retribution. Additionally, it aims to investigate the factors that impact the policies and efforts made by market managers. This study employs a qualitative research method, utilizing a case study approach that includes observation, interviews, and documentation as components of the research process. The study's findings demonstrate that vendors' compliance with the law regarding the payment of market fees continues to be minimal. The factors that impact the implementation of these policies include perceptions among vendors that they personally own their stalls, poor-quality market services, unstable economic conditions among vendors, and insufficient supervision and enforcement of penalties. Efforts made by market managers to improve traders' compliance are still limited to socialisation and manual collection, without the assistance of a system that is both effective and transparent. According to these findings, there is not only a connection between legal compliance in fee payments and individual legal awareness, but perceptions of fairness, legitimacy, and participatory market governance also influence it.

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## Introduction

The era of regional autonomy in Indonesia, through Law No. 22 of 1999 and Law No. 28 of 2009 concerning Regional Taxes and Levies, provides significant authority for local governments to collect taxes and levies (Noviani & Masdjojo, 2018). One necessary consequence of this expansion of authority is the authority of local governments to collect taxes and fees, as regulated in Law No. 28 of 2009 on Regional Taxes and Fees (Firdaus & B, 2021).

Local fees, particularly market fees, are crucial to Local Original Revenue (PAD) and vital for local financial independence (Nur Qatrunnada & Putra Sutrisno, 2022; Sa'diah et al., 2024). Traditional markets in Indonesia, totalling 16,235 units in 2020 (BPS, 2020), are the backbone



of the local economy and require sustainable financing through service fees. Markets, particularly traditional markets or people's markets, play a central role as the lifeblood of the local economy, facilitating trade and meeting the daily needs of the community (Arifin, 2021; Firnanda & Arif, 2022; Idris & Rahmah, 2022; Paryatno et al., 2020).

Although market fees aim to support infrastructure financing, their implementation often faces challenges. Traders' compliance in paying fees remains a critical issue, marked by a lack of transparency, double charging, illegal fees (Khairani & Fitri, 2022) and a mismatch between service quality and fees (Novriyandana & Zahroh, 2024; Silfiah & Rossa, 2023). Many regions struggle to meet targets due to complex challenges in management systems and a lack of trader awareness (Pentanurbowo & Uyun, 2024). This indicates a systemic gap between regulations and practices in the field.

Legal compliance, a pillar of policy implementation, depends on rules, legal awareness, and external factors such as personal interests and perceived benefits (Rahmawati & Widodo, 2018; Soekanto, 1977). Low awareness of paying fees is often caused by suboptimal governance and allocation (Ulfa & Mashur, 2022). Furthermore, voluntary compliance is also influenced by perceptions of procedural justice and institutional legitimacy (Nagin & Telep, 2017; Tyler, 2006), tax morale, and confidence in the government (Torgler, 2007; Saruji et al., 2019). The concept of ethics- and trust-based management (Treviño et al., 1999) is also relevant, especially in traditional markets with complex social interactions between traders and managers. The Public Choice Theory perspective (Oktavinanda, 2012) also explains that traders' compliance decisions and managers' strategies are based on calculating personal benefits and costs.

Bogor Regency, as one of the autonomous regions in West Java Province, continues to explore the potential of PAD, with market fees as one of the key contributors (Fauzan, 2023). Regional Regulation No. 28 of 2011 on General Service Fees stipulates that market service fees fall under the category of general service fees as compensation for the provision of facilities, security, and cleanliness by the government or managers. In Bogor Regency, market management, including Parung Market, is entrusted to the Regional Market Company Tohaga (PD. Pasar Tohaga), per Bogor Regency Regional Regulation No. 4 of 2005. PD. Pasar Tohaga manages 40 traditional markets across all sub-districts, including setting fee rates based on the object type and area size, as Bogor Regent Regulation No. 12, 15, and 20 of 2008.

Initial observations at Parung Market reveal several fundamental issues. PD. Pasar Tohaga only manages vendors within its premises, while vendors outside this area are not subject to fees. Furthermore, the compliance rate of Parung Market vendors in paying fees remains relatively low. Most vendors delay payment, citing the perception of private kiosk ownership. Although the fee rates are relatively affordable—around Rp5,000 per kiosk/stall—the poor physical condition of the market, such as old buildings, waterlogging during rain, scattered trash, and low security levels (e.g., theft cases), exacerbates the issues.

This issue indicates that legal compliance in market fee payments cannot be viewed as an individual problem alone but must be considered within the context of market governance, perceived benefits, procedural justice, and the rational choice logic of each policy actor. However, studies on market fees in Indonesia generally focus on legal-formal aspects and rarely integrate the perspectives of public choice, trust-based compliance, and procedural justice simultaneously, especially in the informal sector. Nevertheless, traditional markets have unique characteristics that differ from those of the formal sector regarding economic structure and social relations.

Based on this background information, this study aims to conduct an in-depth analysis of the implementation of trader compliance in the payment of market levies. This study will specifically identify the factors that influence trader compliance and analyse the efforts made by market managers to improve compliance. Overall, the purpose of this study is to improve compliance.

When it comes to the payment of market levies, this study aims to carry out a comprehensive investigation into the implementation of trader compliance. In particular, the purpose of this research is to determine the factors that influence trader compliance and to

assess market managers' efforts to improve compliance. The study's objective is to enhance overall compliance by investigating how a variety of internal and external factors influence traders' willingness to comply with payment regulations.

The traders' knowledge of regulations, attitudes towards government policies, and awareness of the benefits of paying levies are all internal factors that traders must consider. The effectiveness of market management, the transparency of levy collection processes, and the supervision levels enforced by local authorities are examples of external factors. On the other hand, external factors may include market management. By examining these factors, this study aims to provide a nuanced understanding of the behavioural dynamics that influence decisions regarding voluntary compliance. The ultimate objective is identifying strategies to improve compliance and supporting sustainable local governance.

This study also contributes to the academic discourse on law, civic awareness, and social justice by conducting an in-depth analysis of the manner in which market traders adhere to legal obligations in the payment of market retributions and the manner in which their practices reflect broader issues of citizenship, governance, and public accountability. According to the findings of this study, law compliance is not merely an administrative obligation; rather, it is an essential component of civic responsibility that embodies respect for the law, equity in public finance, and the perpetuation of local governance systems.

By examining patterns of compliance and non-compliance, the study sheds light on the dynamic relationship between state regulations, the economic realities of traders, and cultural attitudes directed towards legality. At the grassroots level, this analysis provides valuable insights into the challenges of fostering legal awareness and moral citizenship. Furthermore, it emphasises the significance of civic literacy in enhancing citizens' comprehension of their rights and obligations, while simultaneously addressing structural issues such as transparency, fairness, and efficiency in administering local taxes.

This study aims to provide practical recommendations for enhancing market governance and revenue collection procedures by utilising the findings presented here. In addition, it highlights the importance of integrating strategies that encourage compliance through participatory governance, legal empowerment, and the cultivation of ethical values. Ultimately, this contribution highlights the role of legal compliance in cultivating responsible, informed, and accountable citizens within national and global contexts of justice and accountability. This contribution enriches citizenship studies by bridging the domains of law, civic education, and political citizenship.

## Method

This study uses a qualitative approach with a case study design to explore the issue of legal compliance among traders in paying levies at Parung Market in a contextual and in-depth manner (Yin, 2018). The research informants comprised 11 individuals selected purposively, including two managers from PD. Pasar Tohaga Parung has seven official kiosk merchants inside the market, and two street vendors outside the main building. Participants were selected due to their direct involvement in market management and fee payment processes. Data collection techniques included semi-structured interviews, limited participatory observation, and documentation. Interviews were conducted using open-ended questions to explore the perceptions of vendors and managers regarding retribution payments, the benefits of market services, and challenges in policy implementation.

Field observations were carried out to document market conditions, collection practices, and stakeholder interactions. Documentation collected included payment receipts, payment cards, photos of market conditions, and local regulations governing market retributions in Bogor Regency. The collected data were analysed using the interactive analysis technique of Miles & Huberman (2014) through data reduction, data presentation, and conclusion drawing. The analysis process involved three steps: open coding to determine initial categories, axial coding to link causes and effects, and selective coding to identify main categories as key themes. Some categories that emerged included traders' perceptions of kiosk ownership, dissatisfaction with market services, inconsistent fee collection practices, and traders' resistance to payment

due to unclear benefits. Data validity was maintained through technique triangulation, source triangulation, and member checks with informants to ensure the accuracy of the data and the researcher's interpretations.

## Results and Discussion

Market retribution in Bogor Regency is formally regulated by Local Regulation No. 28 of 2011 on General Service Fees and Local Regulation No. 4 of 2005 on Market Management. PD. Pasar Tohaga, as the designated market manager, holds the authority to collect fees as compensation for providing facilities, security, and sanitation services. However, the field findings indicate a significant gap between formal policy and its implementation. In practice, only vendors within the official market building are subjected to retribution, while street vendors outside the formal market premises are excluded from the system. This condition has led to a dualistic market structure—one formally regulated by the local government and the other operating informally.

Market retribution in Bogor Regency, which is legally grounded in Local Regulation No. 28 of 2011 on General Service Fees and Local Regulation No. 4 of 2005 on Market Management, entrusts PD. Pasar Tohaga, as the authorised institution responsible for collecting fees as compensation for providing facilities, security, and sanitation services, yet empirical findings reveal a substantial discrepancy between the regulatory framework and its actual enforcement. While the regulations mandate a uniform system of retribution, in practice, only traders within the official market building are subjected to fee collection, whereas street vendors operating outside the formal market premises remain excluded, creating an uneven landscape of compliance and enforcement. This selective application has resulted in the growth of a dualistic market structure: a formal segment bound by regulatory oversight and fiscal obligations and an informal sector operating beyond the reach of legal and institutional control. Such a bifurcated arrangement undermines the equity, transparency, and efficiency objectives envisioned by the local regulations. It raises critical issues of governance, fairness in public finance, and the legitimacy of state authority in managing economic activities. Ultimately, the gap between policy and practice reflects broader legal compliance challenges, institutional capacity, and socio-economic dynamics. This highlights the urgent need for integrative strategies that bridge formal regulation and informal practices to promote accountability, sustainability, and social justice in local market governance.

This dualism aligns with public choice theory (Oktavinanda, 2012), which argues that policy actors and citizens act according to their rational self-interests rather than collective welfare—market managers, represented by PD. Pasar Tohaga, prioritise collecting fees only from vendors in controlled zones within the official market building because it is administratively easier and guarantees revenue flow. At the same time, traders calculate whether retribution payments provide tangible benefits, such as improved facilities or customer access, before deciding to comply. This selective enforcement has led to an unfair situation where official vendors must pay fees, while informal street vendors can benefit from the market without facing the exact costs. Such conditions perpetuate inequalities and weaken trust in the fairness and legitimacy of local government policy.

The problem deepened with the introduction of parking fees managed through a collaboration between the local authority and PT Portal Elektrik, which traders claim has discouraged customers from visiting traditional markets due to increased transaction costs. Declining consumer traffic has directly reduced traders' income, making retribution payments feel even more burdensome and further eroding compliance. This situation illustrates a case of policy dissonance, where the fiscal ambition to optimise local revenue generation contradicts the socio-economic realities of traditional market ecosystems that rely on affordability, accessibility, and high-volume customer interaction. As a result, rather than strengthening governance and market order, the misalignment between policy design and ground-level implementation has created resistance, reduced compliance, and made it more urgent to



institute policies that balance revenue objectives with the sustainability and competitiveness of local markets.

#### 1. Perception of Benefits and Fairness of Services

One of the primary reasons for non-compliance is traders' belief that the fees they pay are not proportional to the services they receive. Poor market conditions—such as ageing infrastructure, inadequate drainage leading to flooding, and persistent security issues—reduce the perceived value of paying fees. This finding is consistent with Torgler (2007), who argues that tax morale and willingness to comply are strongly tied to perceptions of fairness and reciprocal benefits.

#### 2. Economic Impact and Declining Purchasing Power

The imposition of parking fees has inadvertently discouraged potential customers, reducing foot traffic and diminishing vendor income. When traders experience economic hardship, they prioritise immediate survival needs over fiscal obligations like retribution. Research by Hamilah & Fricilia (2023) and Nursabrina (2024) confirms that unstable income significantly reduces fiscal compliance, particularly in the informal sector, where earnings are volatile. This economic rationale is further highlighted by a study on market retribution in Jakarta, which found that, alongside education levels, poor economic/income factors are the primary drivers of non-compliance among traders, despite a general understanding of the relevant market retribution laws (Kazhilla et al., 2021). This pattern underscores that in the volatile economic environment of traditional markets, the ability to pay often overrides the willingness to comply, regardless of the traders' level of legal awareness.

#### 3. Manual Collection System and Weak Oversight

The manual fee collection system used in Parung Market lacks transparency and accountability, leading to distrust among traders. Vendors suspect that collected funds are mismanaged or misappropriated without digital recording or standardised oversight. This aligns with findings from Ikhwan & Hamidah (2023), who reported similar compliance issues in markets where manual systems are still used. The risk of informal levies and intimidation often compounds this lack of procedural integrity. In similar contexts, research conducted in Aceh Besar revealed that manual retribution collection often leads to the failure to issue payment receipts and allows for practices like illegal fees (*pungli*) and premanism, severely undermining trader security and the legitimacy of the entire collection process (Khairani & Fitri, 2022).

Furthermore, the integrity of the collector personnel is paramount; a quantitative study in Timor Tengah Utara found that employee discipline significantly and positively affects market retribution revenue (Akoit & Andari, 2022). The challenge of weak regulatory oversight is pervasive across regional contexts; a study on parking retribution in Palu City similarly found that poorly managed collection systems frequently result in unauthorised levies and fee collections that do not comply with official regulations (Yusuf & Rajindra, 2019). This comparative evidence underscores how weak oversight in a manual system and a lack of collector discipline create an environment ripe for corruption and coercion, inevitably reducing voluntary compliance.

#### 4. Social Factors and Perceptions of Ownership

Some traders believe their stalls are personal property because they purchased or rented them directly from the previous manager. This creates resistance to the obligation to pay fees. Treviño et al. (1999) explain that compliance is not only related to regulations but also to social factors and perceptions of ownership rights. Additionally, a lack of understanding of the applicable fiscal system often exacerbates the perception of excessive fee obligations. Saad (2014) asserts that a lack of understanding of tax and levy obligations, coupled with a system considered complex or non-transparent, encourages non-compliance, intentionally or due to administrative confusion. In the context of markets, when traders feel they have “purchased the right to the kiosk”, they consider further payments irrelevant or invalid.

#### 5. Unclear Allocation of Retribution Funds

Traders are unsure of how retribution allocation is managed. This lack of transparency fosters distrust in market managers and prompts resistance to payment. This is reinforced by Prastiwi et al. (2024), who state that trust in fiscal authorities directly contributes to taxpayer compliance through voluntary compliance and is significantly influenced by the quality of service and transparency in public funds. Silfiah & Rossa (2023) and Ulfa & Mashur (2022) mention that transparency is key to increasing public compliance with official levies.

The chronic compliance issue in Parung Market transcends mere individual economic rationality or administrative deficiencies; it fundamentally challenges the legitimacy of the market management institution itself. A comprehensive review by Nagin and Telep (2017) asserts that voluntary compliance with the law is primarily driven by the perception of Procedural Justice exercised by the authority. Procedural fairness encompasses neutrality, voice, respect, and trustworthiness in decision-making. In the Parung Market context, traders' consistent complaints—the manual, non-transparent fee collection system, the unclear allocation of funds, and the uneven enforcement resulting in market dualism—constitute direct assaults on these core principles. When traders perceive the process as arbitrary and lacking in reciprocal benefit, the institutional legitimacy of PD is compromised. Pasar Tohaga is severely undermined.

Furthermore, studies have established a foundational link between trust in the governing authority and the willingness to comply (Saruji et al., 2019). Low trust, often stemming from non-transparent fund allocation, directly erodes the traders' tax morale, making non-compliance a perceived justifiable reaction to governmental inefficiency or inequity.

Market managers have undertaken various initiatives to improve compliance, such as providing outreach during kiosk purchase transactions, distributing retribution payment cards, and discussing the possibility of monthly or annual payment schemes. However, these measures remain primarily administrative and fail to address deeper structural issues affecting traders' willingness to comply. As Tyler (2006) argues, sustainable compliance is not solely the product of enforcement mechanisms but depends on institutional legitimacy and procedural justice. When traders do not experience tangible benefits such as improved infrastructure, sanitation, or customer access, their trust in market governance remains fragile, making awareness campaigns ineffective.

The administrative initiatives undertaken by Parung Market managers, which primarily focus on socialisation, neglect the core pillars of effective policy implementation. A comparative study on the Wamanggu Market in Merauke Regency demonstrates that the success of retribution management critically hinges on robust policy implementation, specifically requiring clear communication (both oral and written) and the adequate deployment of human resources (personnel) for supervision and sanction enforcement (Moento et al., 2022)—the persistent inability of PD. Pasar Tohaga's establishment of consistent oversight and sanction enforcement, particularly concerning the market dualism (formal vs. informal vendors), signifies a breakdown in policy implementation's resources and structural dimensions, essential for transforming policy intent into actual compliance.

The problem becomes more complex when viewed through the lens of the social contract. Kantohe & Kambey (2021) underline that fair and transparent public services are crucial in strengthening the bond between citizens and the state, serving as a foundation for voluntary compliance. This concept is further supported by Saruji et al. (2019), who found that high trust in the government is a significant determinant of compliance perception. In the case of Bogor Regency, traders' perception of unfairness—where only certain groups bear the burden of retribution while others operate informally without regulation—weakens the sense of collective responsibility. This unevenness not only perpetuates non-compliance but also erodes the legitimacy of local government policies in the eyes of market actors. As a result, compliance cannot be achieved merely by imposing administrative instruments; it requires the cultivation of mutual trust and reciprocity between traders and the state.

The collective failure to achieve voluntary compliance in Parung Market can also be analysed through the framework of Policy Implementation. A qualitative study in Bumi

Harapan Market, Tolitoli Regency, utilised the well-established Van Meter and Van Horn policy implementation model to diagnose failures, finding that retribution policy implementation was not maximised due to multidimensional obstacles (Nur'Aini & Firdayanti, 2024). The main barriers identified—specifically the low legal awareness of traders and weak efforts to improve market security—reiterate that PD. Pasar Tohaga's failure lies not just in procedural aspects, but in the resource dimension (security/personnel presence) and the attitude of the implementers (collector discipline). According to the Van Meter and Van Horn model, weakness in any indicator (e.g., inadequate resources for security or poor communication) can cause the policy to fail its targets. Therefore, to maximise implementation, reforms must be comprehensive, encompassing strengthening infrastructure and facilities, optimising communication, and adapting policy to the social and economic environment of the traders.

Implementing the relocation of street vendors to the Tohaga Market area in a top-down and non-participatory manner presents another pressing issue. Such policies risk creating new illegal markets outside the designated zone, complicating retribution management and undermining regulatory goals. Studies by Fatmala et al (2024) stress the need for a persuasive and participatory approach in market restructuring, which reduces the risk of horizontal conflicts between traders and ensures that relocation policies align with traders' socio-economic realities. Suppose these root causes are not addressed through inclusive and dialogical governance. In that case, efforts to strengthen compliance will be ineffective, and the dualistic structure of formal and informal markets will continue to exist.

To conclude this discussion with a solution-oriented recommendation, efforts to rebuild trust and legitimacy must involve strategic infrastructure improvements and communication. A study on traditional market retribution optimisation strategies in Purworejo Regency indicates that the local government needs to conduct market revitalisation followed by intensive promotion to increase public awareness of the positive changes and attract more potential visitors (Sudrajat et al., 2018). This strategy, analysed through SWOT, emphasises the importance of utilising social media and campaigns to reach prospective customers. In the context of Parung Market, this approach can be key to addressing the low perception of benefits, as revitalisation and promotion will increase customer traffic and vendor income. Thus, retribution will be perceived as a cost commensurate with the benefits received, rather than just a fiscal burden.

Overall, a sustainable compliance strategy must integrate the principles of procedural justice with the implementation of technology and disciplined human resource management. Based on the analysis in Blitar Regency, the primary strategies for optimising market retribution encompass three crucial reform pillars (Susilo, 2022). First, System Reform: Implementing an e-retribution system and printing retribution tickets with the correct nominal value directly addresses the issues of transparency and illegal levies. Second, Human Resource Reform: Through intensive guidance and socialisation for officers to ensure discipline and correct tariff understanding (related to findings from TTU and Aceh Besar). Third, Infrastructure Reform: Market revitalisation directly improves the Perception of benefits and offsets the fiscal burden felt by traders. These structured reforms are necessary for PD. Pasar Tohaga will transition from administrative-coercive enforcement to a trust-based compliance model.

Ultimately, the market retribution compliance problem in Parung Market reflects governance challenges that are structural and widespread across Indonesia. Findings from a case study in Rembang, which showed that retribution revenue reached only 68% of the target due to low trader awareness and challenges in management systems and human resource governance, confirm similar diagnoses found in Purworejo, Blitar, Merauke, Palu, and Aceh Besar (Pentanurbowo & Uyun, 2024). The consistency of these failures emphasises that the solution cannot focus solely on enforcement; rather, it must be a comprehensive governance reform—covering improved services and transparency (procedural justice), digitalisation of the collection system (e-retribution), and increased officer discipline—to rebuild institutional legitimacy, which is the primary prerequisite for voluntary compliance.

## Conclusion

This study concludes that the low level of compliance among traders in paying market fees at Parung Market is not merely a matter of individual non-compliance with regulations but rather the result of complex interactions between structural, social, and psychological factors. Market governance dualism, perceptions of kiosk ownership, unclear benefits of fees, and weak transparency and oversight are the main factors influencing the low level of compliance among vendors. The main contribution of this study is to present a new framework that integrates public choice theory and trust-based compliance in analysing compliance behaviour in the informal sector, particularly traditional markets. This approach broadens the discussion of legal compliance by emphasising trust, perceived benefits, and individual rationality—factors often overlooked in studies that focus solely on formal taxes or administrative regulations. This research recommends improving the market retribution governance system based on transparency and participation. Strengthening public services, digitising retribution payments, and adopting a persuasive and collaborative communication approach with traders are strategic steps to improve compliance sustainably. Thus, market retribution governance can be more equitable, effective, and accepted by the trader community as part of a mutually beneficial social contract.

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## Ethics Approval

This study did not involve human or animal subjects that required ethics committee approval. The research was observational, focusing on publicly available information and interactions.

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