



Regional revenue agency (Bapenda) social media communication strategy in improving Taxpayer compliance in the Berau district

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ABSTRACT

Keywords

Strategy
Social media
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This research aims to determine the Social Media Communication Strategy of the Regional Revenue Agency (BAPENDA) in Increasing Taxpayer Compliance in Berau Regency. Taxes have a very crucial role in the Indonesian economy because they are one of the largest sources of state income. This research aims to determine the Social Media Communication Strategy of the Regional Revenue Agency (BAPENDA) in Increasing Taxpayer Compliance in Berau Regency. This research is a case study that focuses on tax communication practices that have been implemented by the BAPENDA Berau Regency. This research uses descriptive qualitative research and uses case studies and communication strategy theory. Data collection techniques in this research used documentation, as well as in-depth interviews with several informants according to research needs. The results of this research show that BAPENDA Berau Regency has developed various tax communication strategies, including educational campaigns, tax outreach, and the use of social media. Based on data analysis, this research also identifies factors that influence the effectiveness of tax communication strategies, such as the level of awareness of taxpayers, understanding of tax obligations, and perceptions of the benefits obtained from tax compliance.

1. Introduction

The development of media as an information and communication channel is currently affecting various fields, one of which is the increasingly open information and communication channels for society. In the context of government, this is a very important means of communicating information to the public, making it easier for the public to obtain information about government programs, policies, and activities or actions. (Mobo, 2022).

In the development of social media, Friendsters first started by providing space for users to interact with each other, then followed by Facebook, Twitter, Instagram, WhatsApp, Line, and various other platforms that emerged to provide a similar space where information exchange occurred easily in society (Juanda, 2017).

The phenomenon of social networking media as a form of advancement in communication and information technology has become very popular, not only among young people. There are various types of social media appearing, starting in 2016, Facebook, Twitter, Instagram, Foursquare, Path, and so on. These types of social media each have different and unique content. However, if we understand in depth, they all have the same function, namely that we are facilitated to communicate

and socialize with each other in cyberspace without being constrained by space and time (Munandar & Suherman, 2016).

Online mass media itself utilizes technology supported by the internet network. This online mass media is a utilization of the concept of ICT (Information, Communication, Technology). One of the products of online mass media is virtual public space. Virtual public space has become an interesting medium for today's society because this space is an imaginary or virtual space that is artificial. Through this virtual public space, every individual can carry out social activities in a new way (Anggreani et al., 2020).

Considering social media as a new tool to complement existing E-Government services, it is necessary to understand which types of E-Government services are better suited to different social media tools. With the implementation of E-Government, public institutions will be more responsive and transparent, promote more efficient government partnerships, and empower citizens by making knowledge and other resources more directly accessible (Furqon et al., 2018).

The progress of social media in Indonesia has had a significant impact on the way online communication occurs. This has become one of the strongest trends in the media sector, not only in Indonesia but also throughout the world. The main advantages of social media are ease of use and fast access to information, which is the key to its popularity. With advanced features that continue to develop, social networks not only facilitate interaction between users but also become important platforms for disseminating information (Listianingrum et al., 2021).

With the ability of technology to provide up-to-date information and fast and precise interactions, social media has changed the view of communication to be more modern. The innovative features provided on social media platforms have provided space for various social activities, including sharing views, exchanging information, and facilitating discussion and collaboration among users. Thus, it is inevitable that social media has become one of the hearts of modern communication, which not only connects individuals but also serves the information and knowledge needs of the entire community.

Communication strategies can determine the success or failure of effective communication activities, as is the case with BAPENDA Berau which carries out communication strategies through social media to provide information to the public. To achieve the goal, the communication strategy must be able to show the concept tactically, which must be done in the sense that the approach can change depending on the situation and conditions. Communication strategies are very important in conveying information to the public, so that information can be conveyed well, effectively, and on target.

The strategy carried out by BAPENDA Berau through social media can be effective if the communication is carried out by a communicator who uses strategy and carries out the process correctly so that the desired reciprocal effect can be achieved. The choice of social media as the information center was due to the large number of active users, so social media was chosen as a medium for disseminating information from BAPENDA Berau regarding taxpayer education.

Using social media, BAPENDA Berau, a communicator must have the ability to change attitudes, opinions, and communication behavior with mechanisms to create attraction. If a communicant feels that the communicator is participating with him, then the communicant feels that he has something in common with the communicator. The attitude of the communicator who tries to adapt to the communicant certainly creates sympathy for the communicator.

Indonesia is a country with many resources that can be used to improve its financial and economic capabilities. Indonesia has considerable potential in the global economic environment. Based on developments in the last few periods, the commodity sector has experienced quite significant development and rapid growth. This significant economic increase cannot be separated from the support and concern of the Indonesian government in general (I. Gunawan, n.d.)

The central government has developed a policy that gives regional governments the authority to manage their respective regional finances, or what is known as decentralization. This is done with the hope that all regions will be able to finance their regional development by the principle of true autonomy (Kobandaha & Wokas, 2016). Various regional taxes are a source of state revenue, such

as income tax, value-added tax, luxury goods sales tax, land and building tax, hotel tax, restaurant tax, entertainment tax, advertising tax, street lighting tax, and others. The importance of taxation as a source of development financing has been stated in various government legislative products (Lamia et al., 2015).

The government's role in formulating tax regulations is not only limited to collecting taxes on PMSE (Trading Through Electronic Systems). Most recently, in the tax harmonization law, the Government is trying to increase VAT (value-added tax), to increase budget revenues. Quoting CNN Indonesia, Sri Mulyani, Minister of Finance of the Republic of Indonesia, said that the increase in VAT rates was aimed at reducing the APBN deficit due to the COVID-19 pandemic. State spending on medical treatment increased sharply, while tax revenues were disproportionate due to the weak economy (M. C. Gunawan et al., 2022).

The number of taxpayers in Indonesia is increasing every year, but this does not have an impact on the high level of taxpayer compliance in reporting their tax obligations. Reluctance to declare tax obligations is still high. This situation may be caused by taxpayers having a very low level of knowledge regarding tax regulations. This problem is an additional task for the government to find a solution because the level of taxpayer compliance plays an important role in realizing tax revenues (Romi, 2017).

Regional taxes have a very important contribution to the development process of a region. The regional government's ability to optimize regional tax collection is one of the regional government's efforts to implement regional autonomy, namely by financing regional households themselves (Dewi & Dwi Ratnadi, 2021).

The Berau Regency Regional Revenue Agency was established by Berau Regency Regional Regulation Number 7 of 2016 concerning the Formation and Structure of Regional Apparatus. BAPENDA, an abbreviation for Berau Regency Regional Revenue Agency, acts as a technical element responsible for carrying out tasks and functions that support the Regent in managing financial aspects in the area of regional income.

The Berau Regency Regional Revenue Agency is included in the Type A Regional Apparatus Organization category, with the Head of the Agency as the main leader who is hierarchically under the auspices of and responsible to the Regent through the Regional Secretary. One of the problems currently faced in the field of taxation is the level of public compliance and awareness as taxpayers which is still low. This is reflected in the implementation of the tax system which is not yet optimal in Indonesia (BAPENDA Berau, 2019).

Communication Strategy: Communication strategy is a combination of communication planning and communication management to achieve predetermined targets (Effendy, 2015). In this context, communication strategy refers to a series of plans and policies designed to achieve certain goals. The plan is prepared by considering the internal and external strengths of the organization so that it can identify the programs that will be implemented by the organization. By utilizing audience identification, selecting communication media, analyzing communication messages, and the role of the communicator in the communication process. So, in formulating a communication strategy, careful thinking is required by considering the supporting and inhibiting factors described above, so that the strategy created can successfully achieve the set goals.

Understanding Tax: There are various meanings proposed by experts regarding taxes. These definitions provide different definitions of tax, but they all have similar aims and objectives, namely to formulate a definition of tax that is easy to understand. According to (Waluyo, 2013) tax is a contribution that must be paid to the state by applicable regulations. These payments do not result in any return to taxpayers, can be imposed compulsorily, and are used to finance general expenses related to the state's duties in running the government.

One of the shortest definitions of tax is an individual sacrifice for a collective goal, namely an individual sacrifice for a common goal. This definition was formulated by Ferdinand H.M. Grapperhaus, a professor at Leiden University in the field of Tax Law and Tax History (Mas Rasmini, SE & Nurmantu, 2020).

Taxes are contributions made by the people to the state treasury, which is a transfer of wealth from the particular sector to the government sector. This tax is collected based on law, can be imposed compulsorily, and does not result in reciprocal services (performance tegen). Revenue from this tax is used to finance general expenditures that support community welfare axes are one of the rights and obligations to the state carried out by individuals or organizations that are coercive based on law. Does not receive direct compensation, and is used for state needs for the prosperity of the people (KEMENTRIAN KEUANGAN RI, 2011).

From these several definitions, it can be concluded that tax is a payment that must be made to the state without receiving direct compensation (performance tegen). The money collected from these taxes is used to finance public expenses that contribute to the welfare of society.

Based on Law Number 28 of 2009 article 2 which discusses Regional Taxes and Levies, it is explained that there are various groups of Regency/City taxes which can be classified into land and building rights income duties, hotel taxes, advertising taxes, entertainment taxes, and restaurant taxes. , street lighting tax, parking tax, non-metallic mineral and rock tax, groundwater tax, rural and urban land, building tax, and swallow nest tax (Peraturan Pemerintah RI, 2009). Law Number 23 of 2014 concerning Regional Government resulted in substantial changes in the formation of Regional Apparatus, by carrying out the principles of proper function and rightsizing according to the workload by the real conditions in each Region. This is also in line with the concept of organizing regional apparatus organizations that are more rational, proportional, effective, and efficient (Peraturan Pemerintah RI, 2014).

Meanwhile, the objective requirement is that taxpayers must have income from business activities, freelance work, or income related to work. The reason for not limiting the maximum age for obtaining an NPWP is to respect the rights of the elderly as citizens who still contribute to the country's development through paying taxes (Handayani, 2023).

Based on the Director General of Taxes Regulation PER-04/PJ/2020, the minimum age limit for obtaining an NPWP is 18 years. This regulation states that immature children, namely children who are not yet 18 (eighteen) years old and have never been married—by the Income Tax Law (UU PPh)—cannot register themselves to obtain an NPWP in their name.

Meanwhile, there is no maximum age limit for obtaining an NPWP. As long as a person is still alive and meets the subjective and objective requirements as a Taxpayer, he can register for an NPWP at any time. The subjective requirement is that the taxpayer must have the status of an Indonesian citizen or foreigner who has lived in Indonesia for more than 183 days within 12 months or in a tax year and has the intention to reside in Indonesia.

Social Media: There are various types of social media known to the public. Based on the results of research conducted by We Are Social, among the many types of social networks, the social networks that are currently in great demand among Indonesians include YouTube, Facebook, Instagram, and Websites. According to information published in Wartakota, Indonesia is the largest Instagram user community in Asia-Pacific, with the number of active users reaching 45 million out of a total of 700 million global users (Puspitarini & Nuraeni, 2019).

The use of social media continues to grow which will have a very good impact if used well, one of which is the dissemination of information. Based on We Are Social research results, total social media users globally have increased by 30% since the start of the pandemic. For example, annual growth between 2020 and 2021 was almost twice as fast as the previous twelve months, and growth continued at double digital rates between 2021 and 2022 (Kemp, 2023).

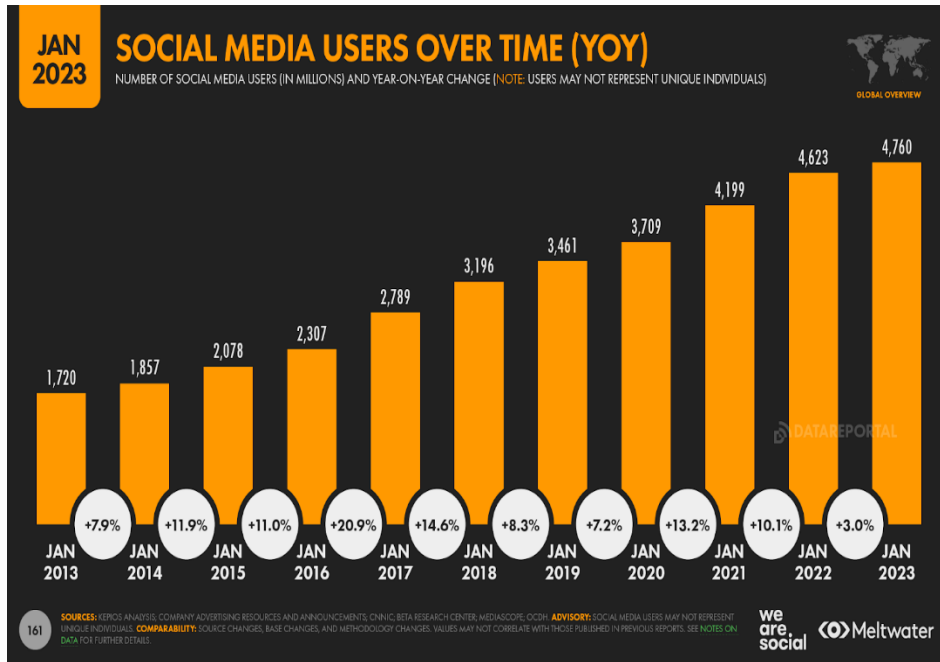


Fig. 1. GRAFIK TAHUNAN PERTUMBUHAN PENGGUNAAN SOSIAL MEDIA

Urrtently, many people use Instagram, with the capital of sharing photos and videos, it has become a popular application with many users. Instagram is a social media that presents many business opportunities for its users. By uploading photos of marketers' products and using interesting captions. Instagram is an online advertising media that is widely used as a website providing online goods and services, almost all needs can be collected online using Instagram (Melinda et al., 2020).

Currently, many government agencies are starting to use social networks. Many city and regional governments also actively access social media, from leaders to city or regional governments themselves, all of them have social media, especially Instagram (Maharani et al., 2020).

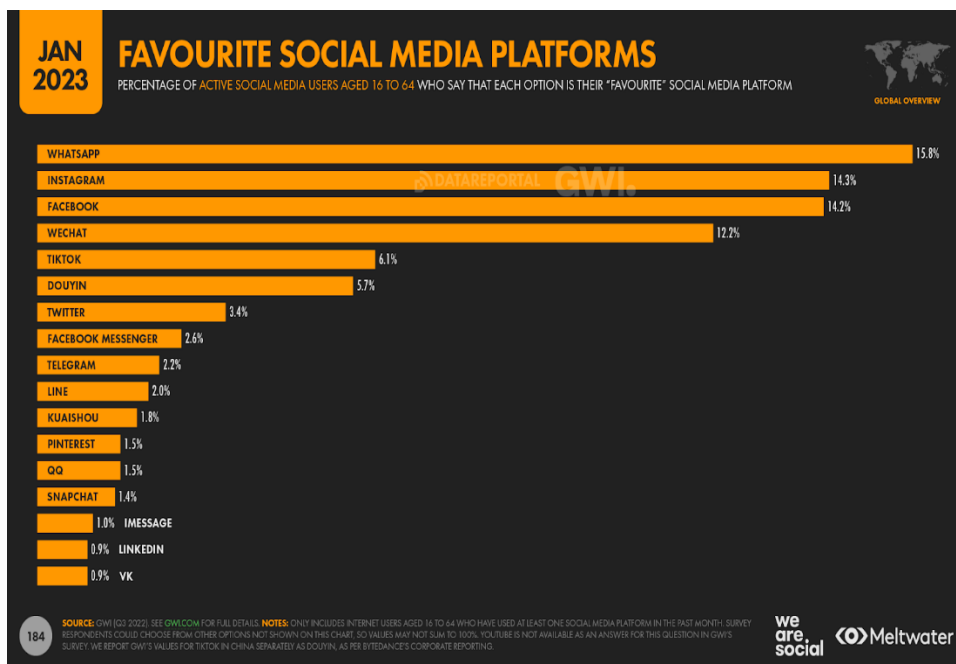


Fig. 2. PLATFORM FAVORIT DI SELURUH DUNIA

Figure two data shows the favorite platforms used in the world, namely WhatsApp, followed by Instagram, Facebook, WeChat, Tiktok, and so on. Everyone can of course interpret

“favorite” differently, so keep in mind that there is a degree of subjectivity in these rankings. However, subjectivity is also an important component of how each individual feels about each platform, so subjectivity adds value to this data set, not detracts from it. Instagram and Facebook continue their battle for second place in the ranking, although their respective share of the vote worldwide is still almost the same (Kemp, 2023).

WhatsApp as a social media platform, is an instant messaging application that plays a role in sending and receiving messages without charging credit fees like SMS and cell phones. This happens because WhatsApp uses the same internet data package as other applications. The internet connectivity required to run WhatsApp is a 3G or Wi-Fi connection (Anjani et al., 2018).

Advances in information tools have made it easier for people to get the information they want. Instagram as a social media platform is included in an easily accessible social network, capable of providing various information to users. Instagram is a social media platform where we have the freedom to choose the people we want to join as friends. We also have the option to reject a friend request if it is not desired. This concept is what forms a community that suits our desires (Prihatiningsih, 2017).

YouTube as an open platform prioritizes the principles of freedom. According to information from the official website, YouTube's values come from four main aspects of freedom, including freedom of expression, freedom of access to information, freedom to take advantage of opportunities, and freedom to express creativity on the platform (Winarso, 2021). Throughout the world, YouTube has become one of the main platforms for disseminating information that is of wide interest to the public. In Indonesia, many individuals have adopted YouTube as a source of income, both as YouTubers and content creator (Adrianto et al., 2023).

Since 2004, Facebook has become a very popular social media platform and has contributed significantly to the use of the internet in users' daily lives, along with the development of social media to meet various human needs. Social media is often used as a tool for data sharing, commerce, marketing, and promotion of services connected to primary data sources. Therefore, village governments need to utilize and use social media as a means to disseminate their information and services to the wider community (Ramadhani, 2023).

Twitter or X is an online news and social networking site where people communicate via short messages. The hope is that your words will be useful and interesting for some followers. Twitter or X is easy to use as both a sender and recipient of messages. You can register and create a username for free. After that, you can create as many posts as you want. The way to do this is to click the "What's happening" box next to your profile picture, then type a message and click "Tweet." Your posts will be seen by people who follow you, and possibly also by other people who don't follow you (Gil, 2023).

The official website of a government agency is one of the main means of information for the public, especially related to public services. Therefore, the content presented on the web page must be easy to understand and access by Internet users (Ady, 2023). From the description above, researchers are interested in researching to find out how the Social Media Communication Strategy of the Regional Revenue Agency (BAPENDA) improves Taxpayer Compliance in Berau Regency.

2. Method

This type of research is qualitative descriptive research. The reason researchers chose to use qualitative methods is because qualitative methods are research procedures that produce descriptive data. Descriptive data consists of written and spoken words and images from observed sources, not numbers. Data collection techniques carried out by researchers are interviews and documentation. Interviews will be conducted with BAPENDA Berau employees and residents who are obligated to pay taxes.

The focus of this research is the Social Media Communication Strategy of the Regional Revenue Agency (BAPENDA) in Increasing Taxpayer Compliance in the Berau Regency.

3. Result and Discussion

Use of Social Media by BAPENDA Berau

The results of the research reveal that several types of social media are used by BAPENDA Berau which are used for the process of sharing information with the public. Social media is a communication tool that is familiar to all people, including BAPENDA Berau employees and the Berau community itself. The social media used by BAPENDA Berau are Instagram, YouTube, Facebook, and websites.

Whatsapp: By utilizing WhatsApp, BAPENDA Berau launched the "Hello Taxpayer" program which will be used as a system to notify Hotel Taxpayers and Restaurant Taxpayers regarding taxes that will be due via WhatsApp media.

Instagram: BAPENDA Berau uses Instagram as a tool to disseminate information on government programs to the wider community. So far, Instagram has been a useful social media and helps disseminate information to the public. However, there are several obstacles in managing Instagram social media, including:

There is still a lack of human resources who are capable or understand advances in social media technology by BAPENDA Berau employees. There is no active response to posts in the BAPENDA Berau Instagram comments which will result in one-way communication.



Fig. 3. Akun Instagram BAPENDA Berau

There is an example of an incorrect post that displays information about the procedure stages for applying to Land and Building Tax Payment Services which shows several photo slides regarding the procedure for carrying out the application procedure. BAPENDA Berau wants to ensure that the public understands the flow or procedures that have been provided.

Information is presented on Instagram in the form of photo slides with fairly short and clear reviews. Active participation from followers in the comment column shows that there is no interaction and discussion regarding the flow of submitting requests for tax payment services.

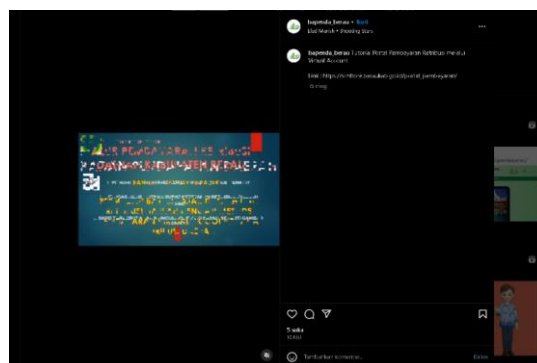


Fig. 4. Postingan Instagram BAPENDA Berau

The last post on Instagram @bapenda_berau in the form of a video explaining the Retribution Payment Portal Tutorial via Virtual Account, was last seen uploaded on July 10, 2023. The human resources owned by BAPENDA Berau for utilizing Instagram social media are very minimal.

1. Youtube

BAPENDA Berau's official YouTube channel joined on March 7 2018 with 17 subscribers and 11 videos on the channel.



Fig. 5. Akun Youtube BAPENDA Berau

On the BAPENDA Berau YouTube channel, the last video uploaded on July 4 2023 shows the Implementation Report on the 'Hello Taxpayers' Change Action. It can be seen in the video that there are several positive comments regarding the program carried out by BAPENDA Berau.

2. Facebook

On social media Facebook by BAPENDA Berau which has 539 followers, the last post was on November 1, 2019. The use of social media Facebook by BAPENDA Berau was not carried out well as a place to disseminate information.



Fig. 6. Akun Facebook BAPENDA Berau

Social media has several characteristics related to conveying information in the digital world. Some of these characteristics include that the message conveyed is general and intended for many people. The content of the message conveyed is free. The message conveyed tends to spread more quickly than other medi (Sangiran, 2017).

3. Twitter / X



Fig. 7. Akun Twitter / X BAPENDA Berau

The official Twitter account / X owned by BAPENDA Berau has a very small number of followers, namely 4 followers. Twitter is not used properly because there is no public interest in following the account.

4. Website

The BAPENDA Berau website at <https://bapenda.beraukab.go.id/> made the last update on 11 October 2021 regarding the opening of PBB-P2 Payment Service Outlets in 2021. On this page, it is explained that the public should make PBB-P2 payments before the due date, December 31, 2021.



Fig. 8. Website Resmi BAPENDA Berau

This page does not provide the necessary information regarding when people are late when making PBB-P2 payments, namely payment of rural and urban land and building taxes.

(Puntoadi dalam Novianti, 2020) explains the benefits of social media, including;

Social media is a means to communicate, discuss, or gain popularity so that personal branding cannot only be done by public figures. In this case, BAPENDA Berau wants to improve its good image towards the community by distributing photos or videos regarding positive activities related to community needs through the social media platforms it already has.

Social media can make interactions closer to society. For example, Instagram has facilities for sharing photos, videos, IG TV, and direct messages which enable personal, two-way, and more intimate communication. So that BAPENDA Berau can find out what the public wants by looking at comments and direct messages.

Accuracy means that information must be free from errors, unbiased, not misleading, and verifiable so that it does not lead the public to make wrong decisions. Apart from that, testing for truth is usually carried out by two or more people and if the test results produce the same results then the data is considered accurate (Novianti et al., 2020).

So far, BAPENDA Berau uses social media as a tool for disseminating information via WhatsApp, Instagram, YouTube, Facebook, Twitter, and other websites with the target of communication being the public. With the above review, BAPENDA Berau must be able to utilize human resources who understand technological advances to be able to disseminate information about taxpayer compliance to people who currently do not fulfill these obligations.

3.2. Supporting Factors for Using Social Media

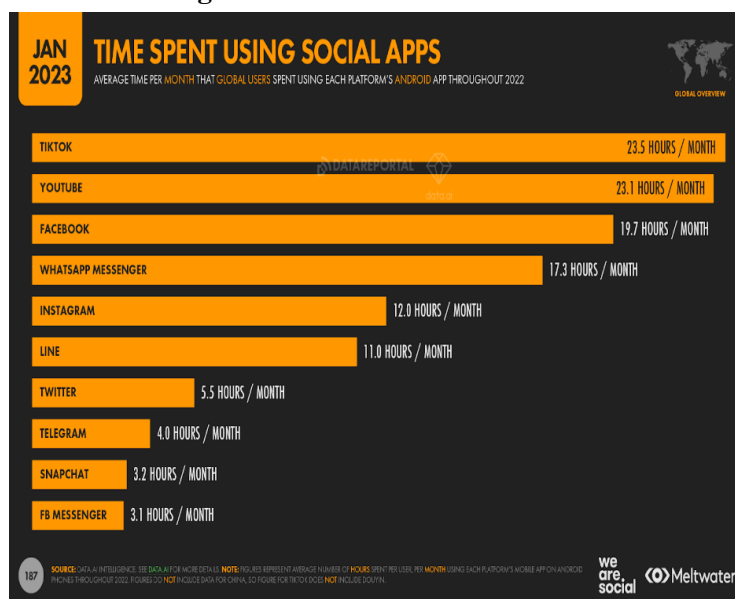


Fig. 9. Waktu Penggunaan Aplikasi Sosial Media

BAPENDA Berau can take advantage of the time to use social media which will later be able to have a positive impact when it comes to disseminating information. The emergence of TikTok as the most popular. But what might be surprising is when you look at mainstream media like Instagram, it ranks fifth in data.ai data for average time spent per user, which is almost 20 hours per month. If you look at BAPENDA, Berau uses Instagram more often.

3.3. Factors Inhibiting the Use of Social Media

The factor influencing the inhibition of information dissemination by BAPENDA Berau is the insufficient number of social media managers. It is hoped that it will be resolved soon because the goal of the government is to serve the community quickly and carefully. The management is carried out by yourself, the task is not just to post information, you even have to carry out other tax tasks.

4. Conclusion

The conclusion from the information presented is that BAPENDA Berau has used various social media platforms such as Instagram, YouTube, Facebook, and websites to disseminate information to the public. However, several obstacles need to be overcome, especially regarding the lack of human resources who understand social media technology and the lack of interaction from users in the comments column. Research shows that although BAPENDA Berau has attempted to use multiple platforms, there is room for improvement in content management, increased interaction with the public, and a better understanding of the characteristics of social media use for public information purposes. Meanwhile, they need to utilize the potential of social media to increase a positive image in the eyes of the public and obtain direct input from them through two-way interactions.

5. Acknowledgement

The wide range of fields involved in this research means that an editor needs a lot of help from referees in evaluating articles submitted for publication. We are genuinely grateful to many of our colleagues, both at home and abroad, for their thorough, helpful, and generally prompt replies to our requests for advice and guidance. Current policy does not allow formal recognition in this study of those who helped this way. However, we hope this brief note will assure them that their help is appreciated.

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