

Contribution of External Public Relations of Directorate General of Tax Through social media to the Organizational Image and the Increase in Tax Awareness

Tengku Amiliza¹, Hendra Harahap², Syafruddin Pohan³

^{1,2,3}Universitas of Sumatera, Indonesia

tengku.amiliza@gmail.com

Abstract

The objective of the research is to evaluate whether social media of the Ditjen Pajak (Directorate General of Tax) has contribution to the organizational image and the increase in tax awareness and to analyze whether the contribution is different between its heavy followers and light followers. The theory used is 4C theory in using social media: context, communication, collaboration, and connection. The population is the followers of facebook account and instagram and non-tax employees of the Ditjen Pajak. The samples are 200, taken by using purposive sampling, based on the result of observation, and accidental sampling technique. The result of testing using the SPSS program with linear regression analysis and Spearman Rho-Rank correlation test, shows that there is contribution of social media at the Ditjen Pajak to the organizational image with a quite meaningful correlation in the two variables and there is contribution of social media at the Ditjen Pajak to tax awareness with insignificant but positive correlation in the two variables. The result of Chow test indicates that there is a difference in the contribution of social media at the Ditjen Pajak to its image between its heavy followers and light followers, but there is no difference in the contribution of social media at the Ditjen Pajak to tax awareness between its heavy followers and light followers.

Keywords

social media; organizational image; tax awareness; directorate general of tax of the republic of Indonesia; followers



I. Introduction

Communication connects humans with each other individually. Communication also connects humans in groups or institutions with the surrounding community. Communication activities such as the latter are often referred to as public relations activities. In these public relations, an organization tries to build good relations with the surrounding community or public to support the achievement of the organization's goals. This public relation is carried out by both private and government organizations, including organizations tasked with collecting state revenues through taxes, namely the Directorate General of Taxes or the Directorate General of Taxes. Human Resources (HR) is the most important component in a company or organization to run the business it does. Organization must have a goal to be achieved by the organizational members (Niati et al., 2021). Development is a change towards improvement. Changes towards improvement require the mobilization of all human resources and reason to realize what is aspired (Shah et al, 2020). The development of human resources is a process of changing the human resources who belong to an organization, from one situation to another, which is better to prepare a future responsibility in achieving organizational goals (Werdhiastutie et al, 2020).

The Directorate General of Taxes (Directorate General of Taxes) as a state institution authorized to collect state revenues from taxes has an important and quite difficult task, considering that no less than 83% of the APBN comes from tax revenues (www.kemenkeu.go.id). In the midst of carrying out an important role for the survival of the Unitary State of the Republic of Indonesia, the Directorate General of Taxes faces several challenges, one of which is the low tax ratio, which is a comparison of tax revenue to the gross domestic product (GDP) of a country within a certain period of time.

The demand to increase tax awareness in the community was hindered by negative perceptions about taxes. The Law of the Republic of Indonesia Number 6 of 1983 concerning General Provisions and Procedures for Taxation as Amended Several times, the latest by the Law of the Republic of Indonesia Number 16 of 2009 states the meaning of Tax as follows: "Tax is contribution mandatory to the state that is owed by an individual or a coercive based on the law, without receiving direct compensation and being used for the needs of the state for the greatest prosperity of the people". I Nyoman Widia in his article for Investor Daily in August 2017 argues that this definition of tax has contributed to the emergence of a negative public perception of taxes. One of the points explained is how the words "force" will enter a person's subconscious mind and encourage the person to avoid it, because human nature will not be willing to be forced. Therefore, people will avoid paying taxes because paying taxes is a form of coercion. The second point explained by I Nyoman Widia is "no reward". Although the meaning of the sentence as a whole is not to get a direct reward, a person's subconscious will first catch the message that paying taxes will not get a reward.

The Directorate General of Taxes also faces other challenges in carrying out its duties. In the midst of carrying out an important role in collecting state revenues, the Directorate General of Taxes has to deal with the problem of a negative image of the organization due to the actions of unscrupulous employees at the Directorate General of Taxes who are involved in bribery and corruption. The name Gaius Tambunan still appears and is associated with the agency where he served. It is as if the Directorate General of Taxes cannot escape the shadows of Gayus Tambunan's bad actions and the corruption cases of other tax officials. Worse yet, the public considers the behavior of Gayus Tambunan and corrupt officials as a reflection of the Directorate General of Taxes as a whole (www.Suara.com).

In the current era of new media communication, the internet has become a reliable means of conveying information and is expected to touch the wider community. Digital Indonesia 2021 data collected by We Are Social and Hootsuite through datareportal.com states that 202.6 million Indonesians or 73.7% are internet users. Of these, 170 million or 61.8% of the population are active users of social media, with the most frequently used platforms sequentially being Youtube (93.8%), Whatsapp (87.7%), Instagram (86.6%), and Facebook (85.5%).

The data presented by APJII and datareportal.com illustrates that with the percentage of internet use in general and social media in particular which is quite widespread in Indonesian society, social media should be relied upon to provide information more broadly to the public. In other words, social media can be a reliable means of communication as a medium of public relations, to achieve organizational goals. The use of social media has also been maximized by the Directorate General of Taxes since 2012 to socialize taxes in Indonesia, as part of its external public relations.

II. Review of Literature

2.1. Communication

The communication process in principle includes sending and receiving messages between two people, small groups of people, or in one or more environments with the aim of influencing behavior in a society (Daryanto, 2016:117). The best way to understand communication according to Harold Laswell is to answer the question, "who says what, in which channel, to whom, with what effect?" or who, said what, by what channel, to whom, and with what influence.

2.2. Social media

Nasrullah (2017:11) defines social media as a medium on the internet that allows users to represent themselves and interact, collaborate, share, communicate with other users, and form virtual social bonds. Social media such as Facebook, Twitter, Instagram, and Youtube are media used to publish content such as profiles, activities, or even user opinions as well as media that provide space for communication and interaction in social networks in cyberspace. Basically, social media is the result of the development of new technologies on the internet, where users can easily communicate, participate, share, and form a network in a virtual world, so that users can disseminate their own content (Zarella, 2010: 2).

2.3. Social Penetration Theory Social

penetration theory was popularized by Irwin Altman and Dalmas Taylor. This theory generally discusses how closeness develops in a relationship. It is explained in this theory that in the process of communication interpersonal, communication tries to adapt to the communicator and vice versa communicators also try to adapt to the communicant. Social penetration theory refers to the process of bonding relationships in which individuals move in superficial communication towards more intimate communication (Agustin, 2013). With this explanation, the theory of social penetration can also be interpreted as a model that shows the development of relationships, namely the process by which people get to know each other through activities self-disclosure. Social penetration theory generally discusses the process of communication interpersonal.

2.4. Public Relations

Nurtjahjani and Trivena (2018:4) say that public relations activities are communication activities that have certain characteristics due to the function and organizational nature of the institution where public relations take place, the nature of the people involved, and the public being targeted, as well as other typical factors. Public relations are the implementation of reciprocal communication between an institution and the public that affects the success or failure of the institution. Such communication is aimed at creating mutual understanding and support for the achievement of the agency's policy objectives and actions. (2018:5)

2.5. Image

For the company, image is defined as the public's perception of the company's identity. Public perception of the company is based on what is known or thought about the company in question. Image is a goal, reputation and achievement to be achieved. Although the image is something abstract and cannot be measured systematically, its form can be felt from the results of good and bad research that comes from the public or the

wider community. The assessment or response can be related to the emergence of respect, good impressions rooted in belief values.

2.6. Taxpayers' awareness

Taxpayers' awareness of the magnitude of the role played by the tax sector as a source of state financing is very necessary in order to increase taxpayer compliance. Previous research found that taxpayer awareness has a positive effect on tax reporting compliance. Knowledge and understanding of taxation is closely related to influencing public awareness in paying taxes. The problem of tax awareness is often an obstacle in collecting taxes from the public, this is due to the knowledge and understanding of the community which is still low on taxation. Knowledge and understanding of tax regulations is a process where taxpayers understand taxation and then apply that knowledge to pay taxes. (Fitria, 2017:4).

III. Research Method

Based on the method, this research includes survey research, namely research conducted by collecting data from members of the population being studied. The population of this study is followers of the Directorate General of Taxes from the Facebook and Instagram platforms, which will determine the sampling technique of the respondents. The respondents were distributed research questionnaires containing statements that were described from the theory that became the basis of the research.

IV. Result and Discussion

Social media is one type of new media communication that is widely used by society today. Using social media, people can communicate with anyone to convey their goals and objectives through the messages conveyed. Laswell's theory explains that the communication process contains 5 (five) elements, namely communicators, communicants, messages, media, and effects. This study focuses on discussing the communication media, namely the social media of the Directorate General of Taxes and the effects, namely the organizational image of the Directorate General of Taxes and tax awareness.

Social media as part of external public relations is used to publish content in the form of profiles and activities. It is hoped that this social media content can be accessed by the wider community, both consumers, government, communities, partners to form a positive image about the person or organization that owns the social media account, and help them achieve the goals they want to achieve. Related to this research, according to Ardianto's image formation model, stimuli are messages that are communicated through the social media accounts of the Directorate General of Taxes. It is hoped that this stimulus will lead to positive perceptions and affect cognition, motivation, and attitudes that give rise to a response in the form of a positive image of the organization and behavior that reflects tax awareness. A full discussion of the research results will be described in the next section.

4.1 The Contribution of social media of the Directorate General of Taxes to Organizational Image

This study found that there was a contribution of social media of the Directorate General of Taxes to the image of the organization. This can be seen from the t-count value of variable X (social media of the Directorate General of Taxes) of 8.460 which is greater than the ttable at the 95% confidence level (significance 5% or 0.05). The significance value of 0.000 which is smaller (<) than 0.05 proves that the regression model can be used to predict the Y1 variable. The coefficient of determination of 0.265 implies that the contribution of variable X (social media of the Directorate General of Taxes) to variable Y1 (image of the Directorate General of Taxes) is 26.5%. The remaining 73.5% is the contribution of factors other than social media.

A positive constant value implies that the variable X and variable Y1 have a unidirectional relationship, where if X increases, then Y1 will also increase. The regression coefficient for X is 0.191 which states that if the X variable increases by one unit, then the Y1 variable will increase by 19.1%.

The correlation coefficient of 0.452 for the entire sample indicates that the level of correlation or connectedness between the two variables is quite significant. The same thing happens when measured using a sample of heavy followers, with a value of 0.492. Meanwhile, if calculated from the light follower's sample, the correlation coefficient value is 0.324 which indicates a weak but definite relationship.

The results of this study are in line with Ayuningtyas' research (2019) where exposure to Instagram social media accounts has a significant effect on the image of the destination. Likewise, with Kinanti's research (2017) which proves that Instagram social media has a significant effect on brand equity by 62.1%. The difference is that this study examines Facebook and Instagram social media accounts, as well as the results of social media contributions to the image of the Directorate General of Taxes, which shows a figure of 26%, not as significant as previous studies, and the correlation is only categorized as quite significant. However, all three show that social media contributes to image.

Based on the explanation above, the alternative hypothesis is that the contribution of the Directorate General of Taxes' social media to the organizational image of the Directorate General of Taxes is acceptable. Social media of the Directorate General of Taxes is the independent variable and the image of the organization is the dependent variable in this study. According to Chris Heuer (Solis, 2011: 263) that the 4 C's in the use of social media which are indicators for measuring the social media of the Directorate General of Taxes as an independent variable are:

- 1) Context (context), namely how to frame messages (information) by paying attention to the use of language and content of message to be conveyed. This is reflected in how the Directorate General of Taxation's social media accounts look, how clear the language is used, how images or photos are displayed, and how information is conveyed through posting the account.
- 2) Communication, namely how to share messages or information such as listening, responding and growing in various ways so that users feel comfortable and the message is conveyed properly. This is reflected in the response to posts on the social media accounts of the Directorate General of Taxes, such as the 'like, making comments, asking questions through comments, as well as responding back to these 'likes', comments, and questions.
- 3) Collaboration, which is how both parties work together to make things better. By working together between an account or company and its users on social media to make good things more effective and more efficient. This is reflected in the presence or

absence of questions and proposals submitted via private messages on the social media accounts of the Directorate General of Taxes. Questions or suggestions via private messages represent a deeper connection than mere 'likes' or comments. And of course it must also be seen whether there is a response back to the questions or suggestions submitted through the private message.

- 4) Connection (connection), which is how to maintain the relationship that has been built. You can do something that is sustainable so that users feel closer to the company that uses social media. This is reflected in how respondents or followers maintain relationships with the social media accounts of the Directorate General of Taxes by frequently or not accessing these social media accounts, sharing posts to their personal accounts, or recommending these social media accounts to their network of friends.

From the description of the distribution of respondents' answers for variable X, it can be concluded that the Directorate General of Taxes' social media accounts are good in meeting the context, because they present interesting content, provide informative and needed messages, use clear and easy-to-understand language, serve an interesting picture or photo that supports the clarity of the message to be conveyed, as well as presents actual information that is currently needed by the respondent. However, for the indicators of communication (communication) and collaboration (collaboration), respondents considered that the social media accounts of the Directorate General of Taxes did not respond to 'likes', comments, questions, or suggestions they gave either through the comments column or via private messages. It can be seen that the communication that occurs on the social media of the Directorate General of Taxes is mostly one-way. This turned out to be in line with the policies taken by the social media account supervisors of the Directorate General of Taxes. Through interviews that researchers conducted with the Head of Site Management Section, Directorate of Service Extension and Public Relations of the Directorate General of Taxes, it is known that the social media accounts of the Directorate General of Taxes on Facebook and Instagram which are the objects of research are included in the category of corporate accounts. This corporate account functions to disseminate information and policies set by the Directorate General of Taxes. The account will only respond to questions and comments from followers that are deemed necessary and relevant. Meanwhile, comments and responses related to tax services and technical questions will be served by the customer service (@kring_pajak) on the Twitter platform or directly via telephone and email. According to the researcher, this is very unfortunate, considering that social media is the platform chosen by the Directorate General of Taxes to reach a wider community, but communication is not maximized. Indicators communication (communication) and collaboration (collaboration) are important indicators to increase closeness and engagement with followers. And indeed, social media provides a space for communication and collaboration through 'likes', comments, and private messages. When this does not get a response or attention from the social media account supervisor of the Directorate General of Taxes, then of course followers will be disappointed and the goals they want to achieve through social media will be less than optimal. This is in line with the opinion of Kriyantono (2021:536) regarding dialogic communication for public relations practitioners in carrying out their external public relations through websites or social media. Through a website or social media, it is necessary to establish a dialogical communication that contains the nature of feeling what the public feels (empathy) and supports the public's needs, interactive and two-way communication so that the public can ask organizations and organizations can respond to public questions. indicator connection, respondents are quite balanced between those who often access and rarely access the Directorate General of Taxes' social media accounts. They feel that the information on the social media accounts

of the Directorate General of Taxes is useful, they want to recommend them to their network of friends, but they are still reluctant to re-share posts from the social media accounts of the Directorate General of Taxes. This shows that the connection between the social media accounts of the Directorate General of Taxes and their followers can still be improved. This connection can certainly be established better, starting with improving the communication and collaboration indicators discussed earlier. When communication and collaboration are good, followers will be closer and trust the owner of the social media account so that the relationship that is fostered will be more sustainable.

Turning to the organizational image variable, the indicator to measure it the researcher quotes from the opinion expressed by Kotler and Keller (2013) which says that the image elements are:

- 1) Personality/institutional, namely the overall characteristics understood by the target public such as a trustworthy company, a company that has responsibility answer.
- 2) Reputation, which is what the company has done and is believed by the target public based on their own experience and those of other parties, such as performance.
- 3) Values, namely corporate culture such as management attitudes that care about customers, employees who are quick to respond to customer requests and complaints.
- 4) Corporate identity, namely the components that facilitate the introduction of the target public to the company such as logos, colors and slogans.

In this study, the organizational image variable is represented by indicators in the form of the logo of the Directorate General of Taxes, the duties and roles of the Directorate General of Taxes, services of the Directorate General of Taxes, achievements, organizational improvements and perceptions of the Directorate General of Taxes so far. The majority of respondents are familiar with the Directorate General of Taxes through its logo, duties and roles in the state, and know the achievements and improvements that have been achieved and carried out by the Directorate General of Taxes. The majority of respondents also feel that the tax services at the Directorate General of Taxes are fast, satisfying, and reliable. However, the public perception that often associates the Directorate General of Taxes with corrupt officials, namely Gayus Tambunan, has not changed much. Most respondents still identify the Directorate General of Taxes with Gaius Tambunan.

4.2 Social Media Contribution of the Directorate General of Taxes to Tax Awareness

This study found that the Directorate General of Taxes' social media contributed to tax awareness. This can be seen from the t-count value of variable X (social media of the Directorate General of Taxes) of 4.523 which is greater than the t-table at the 95% confidence level (significance 5% or 0.05). The significance value of 0.003 which is smaller ($<$) than 0.05 proves that the regression model can be used to predict the Y2 variable. The coefficient of determination of 0.094 implies that the contribution of variable X (social media of the Directorate General of Taxes) to variable Y2 (tax awareness) is 9.4%. The remaining 90.6% is the contribution of factors other than social media.

A positive constant value implies that the variable X and variable Y2 have a unidirectional relationship, where if X increases, then Y2 will also increase. The X regression coefficient of 0.060 states that if the X variable increases by one unit, then the Y2 variable will increase by 6%.

The correlation coefficient of 0.207 for the entire sample indicates that the level of correlation or connectedness between the two variables is weak but definite. The same thing happens when measured using a sample of heavy followers, with a value of 0.281. Meanwhile, if calculated from the light followers' sample, the Sig (2-tailed) value is

greater ($>$) than 0.05, which indicates there is no significant relationship between social media variables and tax awareness variables for the light followers.

The results of this study are in line with Meladia's research (2017) where Tweets using Hashtags on social media in online paying tax awareness provide positive and significant results. Meanwhile, Ariesandrio's research (2018) which conducted a study on the @ditjenpajakri account on Instagram simultaneously showed similar results where the quality of arguments, images, and source credibility had a significant effect on the attitude of taxpayers in fulfilling their tax obligations. The difference is in the social media platforms studied where Meladia's research uses Twitter, Ariesandrio's research uses Instagram while this study uses Facebook and Instagram. The results shown, although both show the contribution of social media to tax awareness, this study shows an insignificant contribution value of 9.4% and a weak but definite correlation level.

Based on the explanation above, the alternative hypothesis is that the contribution of the Directorate General of Taxes' social media to tax awareness is acceptable. Social media of the Directorate General of Taxes is the independent variable and tax awareness is the dependent variable in this study. According to Oktiyan, et al (2018) basically the awareness of paying taxes comes from within the taxpayers themselves who feel, know, understand and feel the obligation as citizens to remember their obligations in paying taxes, so the indicators are:

- 1) Know the tax
- 2) function Understand the tax function
- 3) Understand the importance of taxes for the state
- 4) Aware of tax obligations
- 5) Routinely carry out tax obligations

From the distribution of respondents' answers for variable Y2, it can be concluded that almost all respondents know and understand the function of taxes, understand the importance of taxes for the state, and are aware and routinely carry out their tax obligations well report or pay. However, if it is related to the social media of the Directorate General of Taxes, it turns out that the contribution of social media to tax awareness is very small, namely 9.4%. Even for light followers, there is no significant contribution between social media and tax awareness. So, the biggest part that contributes to tax awareness is not from social media.

4.3 Differences in the Contribution of social media of the Directorate General of Taxes to Organizational Image and Tax Awareness between Heavy Followers and Light Followers

To test this difference, the hypothetical model used is:

H03: there is no difference in the contribution of variable X (social media of the Directorate General of Taxes) to variable Y1 (image). Organization) between heavy followers and light followers

H04: there is no difference in the contribution of variable X (Directorate General of Taxes social media) to variable Y2 (tax awareness) between heavy followers and light followers Decision

From the Chow test for variables X and Y1 obtained Fcount (3.821) $>$ Ftable (3.041) then H03rejected. So, there is a difference in the contribution of the Directorate General of Taxes' social media to the image of the Directorate General of Taxes between its heavy followers and light followers. So, to help improve the image of the Directorate General of Taxes, the social media accounts of the Directorate General of Taxes must be accessed more often by their followers. This is expected to help generate positive perceptions about

the organization of the Directorate General of Taxes. However, considering the weaknesses of the communication and collaboration that the author discusses in section 5.1. above, it is also necessary to pay attention to the Directorate General of Taxes to improve communication and collaboration in social media. The Directorate General of Taxes may reconsider policies regarding corporate accounts and their customer service.

Because naturally social media, whatever the platform, provides space for two-way communication, which would be better if the Directorate General of Taxes actually used it to improve the image of its organization. In addition, the Directorate General of Taxes needs to create content that can bind followers to continue to be connected to the Directorate General of Taxes' social media accounts, for example by creating serial content, periodic quizzes, and even utilizing paid advertising facilities so that followers and non-followers often visit the Directorate General's social media. Tax. It is hoped that the frequent followers to the social media of the Directorate General of Taxes can help improve the image of the organization.

While the Chow test for variables X and Y2 obtained $F_{count} (1,513) < F_{table} (3,041)$ then H_0 is accepted. So, there is no difference in the contribution of the Directorate General of Taxes' social media to tax awareness between heavy followers and light followers. Whether for heavy followers and light followers, the Directorate General of Taxes' social media only makes a small contribution to tax awareness. More than 90% of tax awareness is determined by the contribution of other variables outside the Directorate General of Taxes' social media. If you want to maximize the broad reach of social media, the Directorate General of Taxes needs to create content that can raise tax awareness. Researchers see that the social media accounts of the Directorate General of Taxes still provide a large portion of posts about the latest regulations or things that can only be consumed by people who have previously understood taxes, which of course is difficult for people who are not familiar with at all to follow. tax. To overcome this, the Directorate General of Taxes can make a series of introductions to taxes and tax functions periodically on their social media accounts, to meet the information needs of the public who are really ignorant about taxes.

IV. Conclusion

Based on the research results that have been discussed, the following conclusions can be drawn:

1. There is a contribution of 26% of the Directorate General of Taxes' social media to the organization's image. The level of correlation or connectedness between the social media variables of the Directorate General of Taxes and the image of the organization is indicated to be quite significant.
2. The Directorate General of Taxes' social media contribution to tax awareness is 9.4%. The level of correlation or connectedness between the social media variables of the Directorate General of Taxes and tax awareness is indicated to be weak but definite.
3. There are differences in the social media contribution of the Directorate General of Taxes to the image of the Directorate General of Taxes between their heavy followers and light followers, so to help improve the image of the Directorate General of Taxes, the social media accounts of the Directorate General of Taxes should be accessed more often by their followers.

There is no difference in the contribution of the Directorate General of Taxes' social media to tax awareness between heavy followers and light followers. Whether for heavy followers and light followers, the Directorate General of Taxes' social media only makes a small contribution to tax awareness.

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