

Conference

Communication Strategy of Directorate General of Tax to Increase Tax Revenue During the Covid-19 Pandemic

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Abstract. The decrease in economic growth due to the Covid-19 pandemic has resulted from several problems, including a decrease in tax revenues which are a source of state revenue. This study proposed to examine the communication strategy of the Directorate General of Tax which aimed to disseminate information related to changes in the tax service system to ensure that tax revenue remained on target. During the Covid-19 pandemic, information has been distributed through communication channels such as social media, websites and applications. This study used qualitative methods and data were collected by conducting interviews with selected informants recruited through purposive sampling. Triangulation was used to test the validity of the data. In this study, Hafied Cangara's communication strategy planning model of Assessment, Communication and Analysis, Design, and Action (ACADA) was used. According to the results, the Directorate General of Tax issued a communication strategy by disseminating information from the center to tax office units, maximizing information dissemination through social media, creating educational tutorial content related to taxes, and collaborating with influencers to participate in the tax counseling process.

Keywords: communication strategy, tax revenue, Covid-19 pandemic, society 5.0

1. Introduction

The Covid-19 was firstly confirmed from Wuhan, China at the end of 2019 and was declared a pandemic by the WHO. The disease has infected more than 134,957,021 people and caused several deaths with a total of 2,918,752 fatalities (1). The virus is not only a public health crisis but also a major economic and budget challenge, because it can spread easily and can pose significant health risks, especially among the elderly and people with chronic diseases (2). This pandemic has occurred and caused social and economic changes in society (3). The WHO instructs every country to implement policies to reduce, slow down and stop the spread of the virus (4). As for Indonesia, the Central Statistics Agency states that Indonesia's economic growth in 2020 was -2.07%. This decrease was caused by the weakening in various economic sectors due to the pandemic (5). The recent pandemic disaster has forced many countries to raise more non-tax funding, including bond issuance, as tax revenues decrease as economic

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activity slows. However, taxation will still be the most important source of national income in the future (6). The pandemic will have a major impact on tax compliance and revenue collection (World Bank). The Directorate General of Tax (DGT) of the Republic of Indonesia has reported tax revenues in the first quarter of 2020 (January-March 2020). In the report, the DJP delivered that the tax revenue that had been requested was IDR 241,61 trillion (14,71%) of the National Budget target in 2020. The revenue was lower than the revenue target of 19,27% as stipulated in the Presidential Regulation No. 54 of 2020 (7).

Communication strategy is a combination of communication planning and communication management to achieve goals (8). As a study by (9), the communication strategy carried out by West Java Public Relations was to focus on content and distribution of media. Besides, (10) was also to determine communicators who have credibility and understanding. According to (11), a communication strategy is to enable a communication action taken by the company to achieve communication targets designed as targets for change. This is supported by the study of (12) that tax-related strategies and policies need to be formulated to anticipate the various impacts caused by the Covid-19 pandemic. The potential loss of tax revenue will have an impact on reducing the realization of state revenues. The tax revenue recovery strategy is optimizing the withholding tax mechanism, withholding tax, final income tax for non-MSME taxpayers, and efficiency of tax collection cost (13).

The effect of the Covid-19 pandemic has also caused a decrease in tax revenue as the main contributor to the state revenue. The realization of tax revenue for January to September 2020 reached IDR 601.91 trillion from the target set at IDR 1,198.82 trillion (50.21%). The realization of this tax revenue experiences a growth contraction of 14.67% (yoy) when compared to the same period in 2019 (Ministry of Finance, 2020). In the current condition, a decrease in the realization of tax revenues is something that cannot be avoided, but the necessary is an effort to keep the decline from being too sharp (Directorate General of Tax, 2020). To overcome various weaknesses related to tax revenue and ratio as well as various threats due to the economic downturn, a strategy that focuses on supporting taxpayers and economic recovery programs is needed. Tax authorities need to establish good communication, as well as provide clear and transparent information (14). The tax incentive is one of the policy steps taken by the Indonesian government to deal with economic strikes due to the Covid-19 pandemic (15). To achieve this goal, the communication strategy must be able to show how its tactical operations must be carried out (16). Meanwhile, a study by (17) concludes that the tax strategy in global crisis management can be done through reducing tax rates to an

optimal level, strengthening tax control and oversight of tax laws as well as expanding the list of recipients of subsidies and tax breaks that takes into account national strategic priorities. There is another side to the Covid-19 pandemic, namely the acceleration of digital transformation, encouraging people to enter Society 5.0 as carried out in Japan. Therefore, we just need to strengthen regulations to meet the requirements to enter the era of digital transformation (18). Society 5.0 is a concept that implements technology in Industrial Revolution 4.0 that considers the humanities aspect so that it can solve various social problems and create sustainability (19). If Industry 4.0 places technology as a machine or tool to access information, then Society 5.0 emphasizes that technology and its functions have become part of human life (20).

Society 5.0 has indeed entered a new phase in DGT's communication strategy, where the current communication strategy requires internet-based technology in the implementation process, such as E-filing application systems, E-billing, and tax counseling through online applications in the form of Zoom. A study shows that the digital content industry was done through two major aspects of the Society 5.0 concept, namely aspects of economic development and aspects of sustainability (21). Technology in the digital content industry has a role as a driving force for collaboration. The digital content industry requires an innovation policy as a driver to be able to continue its business. The presence of the policy states that the government must play a role in building Society 5.0. It can be seen from previous related studies about strategies for achieving tax revenue, but not yet focused on communication strategies with Society 5.0. In previous studies, several studies discussed tax revenue, but these had not seen from communication strategies to achieve tax revenues during the Covid-19 pandemic, because communication strategies are currently required to achieve tax revenue targets.

As the previous description, this study aimed to examine communication strategies used by the Directorate General of Tax to overcome the Covid-19 pandemic situation in the Society 5.0 era in achieving tax revenues. This study believed that the communication strategies that were implemented by the Directorate General of Taxes in seeking achievement of tax revenues have remained stable during the Covid-19 pandemic.

2. Method

This study used a descriptive qualitative approach. Case study research is qualitative research by finding meaning, investigating the process, and gaining a deep understanding of what is being studied (22). Qualitative research is a study to understand phenomena in the social sphere by carrying out a process of deep communication

interaction between researchers and the phenomenon being studied (23). According to Denzin and Lincoln (in Moleong) state that qualitative research is research that uses a natural background to interpret phenomena that occur and is carried out by involving various methods that exist in qualitative research. This study used interviews, observation, and use of documents. In addition, data collection techniques were carried out through interviews with P2Humas staff. The data collection process was carried out by asking directly the informant on how communication strategy was carried out to achieve tax revenue during the Covid-19 pandemic.

According to (24), qualitative research is an inquiry strategy that emphasizes the search for meaning, understanding, concepts, characteristics, symptoms, symbols and descriptions of a phenomenon, focused and multi-method, natural and holistic, prioritizing quality, using several methods, and presented in a holistic manner and narrative. Simply, the purpose of qualitative research was to find answers to a phenomenon or question through the application of scientific procedures systematically using a qualitative approach. According to (25), a qualitative approach is a form of research where collecting and analyzing data become parts of the research process as participants with informants. According to (26), checking data from various sources, various ways, and various times. There are three types of triangulation, namely source triangulation, data collection technique triangulation, and time triangulation. In this study, triangulation of sources was used to test credibility by conducting interviews with implementers in the process of drafting and internal communication strategies of the Directorate General of Tax of the Republic of Indonesia. According to (27), qualitative research is multi-method which involves interpretation; a natural approach to the object being studied.

3. Results and Discussion

Theory of Adaptation to Changes in Public Services during the Covid-19 Pandemic

According to the Regulation of the Ministry of Health No: Hk.01.07/Menkes/328/2020 and Government Regulation No. 21 of 2020 concerning Large-Scale Social Restrictions in the Context of Accelerating Handling of Corona Virus Disease 2019 (Covid-19) has stated that the Large-Scale Social Restrictions (PSBB) were implemented, one of which was by taking the workplace off. However, the world of work couldn't be subject to restrictions, and the wheels of the economy must continue to run. For this reason, after the implementation of PSBB, it was necessary to make efforts to mitigate and prepare the workplace as optimal as possible, so that it could adapt through changes in lifestyle to the current situation. By implementing this guide, it was expected to minimize the risks

and impacts of the Covid-19 pandemic on the workplace, especially offices and industry, where there was a potential for the transmission of Covid-19 due to the gathering of several people in a location. The Covid-19 pandemic is the first pandemic in history, where technology and social media were used on a large scale to keep the people safe, informed, manufactured, and connected (1, 28).

The Optimization of Tax Revenue

Optimizing tax revenue during the Covid-19 pandemic has become a challenge for the state, but the state must continue to carry out its function as the initiator of stabilization and regulation. Tax collection also requires a cost of collection and citing (13). There are tax collection costs, which include tax employee salaries, audit fees, tax disputes, IT procurement and maintenance costs, and the cost of implementing tax programs. However, the optimization of tax revenue is an effort made by the government to make tax revenue better in terms of quality and quantity. The optimization of tax revenue has several factors that determine success, namely the clarity of tax laws, the level of education of taxpayers (29).

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PPN & PPnBM	507,52	448,39	-15,65	88,35
PBB (Sektor P3)	13,44	20,95	-0,91	155,88
Pajak Lainnya	7,49	6,78	-11,67	90,59
Jumlah	1.198,82	1.069,98	-19,71	89,25

1) Sesuai Perpres 72/2020
2) Angka sementara

Figure 1: The Realization of Tax Revenue in 2020 (Ministry of Finance, 2020).

As of the end of 2020, tax revenues were recorded into the State Treasury amounted to IDR 1,069,98 trillion (see Table 1). The impact of the Covid-19 pandemic and the provision of tax incentives puts significant pressure on tax revenues. When compared to last year's revenue, tax revenues are contracted by 19.71% (yoy). The use of tax incentives contributed 22.1% to this decline in revenue. Given the conditions extraordinary, this achievement was considered quite positive with the realization of 89.25% of the 2020 target of IDR1,198,82 trillion. This realization achievement was higher than the realization

in 2019, which was 84.48 percent of the target (Kemenkeu, 2020). Tax compliance data as measured through the annual SPT reporting was also still far from the expected target. In 2020, there were around 19 million registered taxpayers, and 11.5 million taxpayers who have reported it. This figure (if presented) was 60.34% of the number of taxpayers who obey taxes. This figure was classified as low and taxpayer compliance was categorized as low (30). This decline can be understood that the Covid-19 pandemic is putting pressure on people's economic activities (31).

The decrease in the level of tax compliance for corporate taxpayers was greater than for individual taxpayers. This difference could be seen as the impact of the relaxation policy for reporting the Annual Tax Return of individual taxpayers in KEP-156/PJ/2020 concerning Taxation Policies following the spread of the pandemic (32). Similarly, building a good and responsive tax institution profile to existing conditions greatly impacts the management of tax compliance sustainably in the period after economic conditions return to normal (33).

Society 5.0 Directorate General of Tax during the Covid-19 Pandemic

Society 5.0 is a concept which states that technology will coexist with humans to improve the quality of life in a sustainable manner (21). Society 5.0 is a concept that implements technology in the Industrial Revolution 4.0 by considering the humanities aspect so that it can solve various social problems and create sustainability. Communication technology and media are also aspects involved in the development of the Society 5.0 concept. Digital media has a role in disseminating information related to disaster prevention and mitigation so that it can be known quickly by all levels of society (19). Social media has also become an inseparable part of Society 5.0 because of its ability to create globalization through a highly strong information-sharing power (34). Historically, Society 5.0 is a concept proposed by Keidanren which is a Japanese business federation. According to Dr. Masahide Okamoto (2019), Society 5.0 is the representation of the 5th historical form of social development, where chronologically its development begins from an era where people have a pattern for hunting (Society 1.0), continuing to the era of agriculture (Society 2.0), industry (Society 3.0), and information (4.0). Society 5.0 is a concept developed for the formation of a super-smart society that has a pattern of behavior that optimizes the use of the Internet of Things, Big Data, and Artificial Intelligence as a solution for better community life (35).

During the Covid-19 pandemic, people are required to enter into an emergency condition by limiting direct contact. DGT also launched a communication strategy to convey information to taxpayers through this communication channel, indicating that Indonesia must co-exist with technology to achieve progress in the tax sector. To

achieve tax revenue during the Covid-19 pandemic, the role of technology is needed to facilitate the process of conveying information about tax policy during the Covid-19 pandemic. Currently, Society 5.0 has been running by DGT by opening information channels ranging from social media, website, content, and application to ease taxpayers to communicate and consult the problems. All information is channeled through communication channels to reduce the risk of contracting the virus. Taxpayers can access information on the official website (tax.com) to find out the policies, such as the existence of tax incentives during the Covid-19 pandemic. The existence of electronic application services, such as e-Filing, e-billing, e-Invoices, and others that are expected by taxpayers to find it easy to use and society 5.0. DGT also creates educative tutorial content to ease taxpayers to obtain information about taxation. Society 5.0 does not only happen to taxpayers but also tax employees that they are side-by-side with technology to carry out their work in supporting tax revenues due to social restrictions. Usually, taxpayers or tax employees with society 5.0 are considered to be able to provide convenience during the Covid-19 pandemic, because both parties can feel the sophistication of technology through communication channels.

Communication Strategy of the Directorate General of Taxes During the Covid-19 Pandemic

According to (36), a strategic communication plan is an implementation strategy to help the organization achieve its programmatic goals. It is a companion to an organization's strategic plan and builds on the organization's mission, vision, program goals and objectives, and business plan. The communication planning process establishes measurable goals to reach, inform, and motivate the audiences that are critical to the organization's mission.

Middleton argues that communication strategy is the best combination of all communication elements starting from the communicator, message, channel (media), receiver to influence (effect) and it is designed to achieve optimal communication goals (37). (38) says that the use of visuals and the correct message is the main requirement for the success of a promotional program. The stages of communication and message strategies are arranged based on achieving awareness of the existence of a product or service (awareness), fostering a desire to own or obtain a product (interest), and maintaining customer loyalty. In the study of communication, this stage is known as AIDDA (Attention, Interest, Desire, Decision, and Action). The strategy can be viewed from actuating, planning, and evaluation (39). Communicating during crises and emergencies is different from communicating during normal conditions. This makes communication during times of crisis an important part of the overall leadership approach to address

issues, particularly about the Covid-19 pandemic. During a crisis, unexpected and unusual events, or unstable and dangerous situations can bring about sudden changes. The challenges that may be faced during a pandemic are unimaginably severe situations (40).

Indonesia's source of state revenue is dominated by taxes. Tax is a form of people's contribution to the state that must be paid by every taxpayer for the benefit of the government and the welfare of the general public. Indonesia makes taxes the main source of state revenue and has a big role in Indonesia's state revenue and economic development. The Covid-19 pandemic that has entered Indonesia has created a state of crisis. The economic slowdown increases the potential for loss of tax revenue as the main source of state revenue so that appropriate strategies and policies are needed to anticipate it. According to (Permenkes No: Hk.01. 07/Menkes/328/2020) Government Regulation Number 21 of 2020 concerning Large-Scale Social Restrictions in the Context of Accelerating Handling of Corona Virus Disease 2019 (COVID-19) has stated that Large-Scale Social Restrictions (PSBB) are carried out, one of which is by closing the workplace. In line with the government's efforts to prevent the spread of the Coronavirus (COVID-19), from March 16 to April 5, 2020, tax services carried out at Integrated Service Points (TPT) at Tax Service Offices (KPP) throughout Indonesia will be temporarily suspended.

P2Humas of the Directorate General of Tax has a role in conveying all information related to counseling, services, and public relations, especially regarding emergency conditions due to the Covid-19 pandemic. Communication strategies are needed with the internal and external environment of the Directorate General of Tax in creating a conducive situation in dealing with the Covid-19 pandemic. P2Humas of the Directorate General of Tax seeks to distribute information related to all tax information evenly to all taxpayers so that the achievement of tax revenues remains on target. With the communication strategy, it is expected that it can reach all taxpayers to continue receiving the best service; considering that the tax achievement target must still be implemented.

As previous background, informal interviews were conducted with the staff of the Directorate General of Tax Services, Counseling and Public Relations (P2Humas), which has the authority to deliver information to both internal and external scopes. The Sub-Directorate of Tax Extension has a task to carry out the preparation, review, and formulation of policies, as well as monitoring, controlling and evaluating the implementation of technical extension policies, the implementation of library management, documentation of tax and non-tax regulations. The team of the P2Humas staff explained that to deal with the Covid-19 pandemic, the Directorate General of Tax issued a communication

strategy to deal with internal and external problems that occurred within the scope of the Directorate General of Taxes. Hence, we packaged the process using the ACADA communication planning model. ACADA's communication planning model consists of Assessment, Communication and Analysis, Design, and Action (37).

1. Assessment

Assessment is to describe the description of the problem as follows:

- a. The Covid-19 pandemic has some impacts, such as the slowdown in national economic growth, a decrease in state revenues, and an increase in state spending and financing, so that various government efforts are needed to save health and the national economy.
- b. The Indonesian economy experienced a slowdown in the first quarter of 2020 by 2.97%. Compared to the fourth quarter of 2019, Indonesia's economic growth decreased to 2.41%. This was evidenced by the data on tax receipts up to April 30, 2020, by only IDR376.67 trillion or only 30% of the APBN target.
- c. The Director-General of Tax on March 20, 2020, issued a Decree of the Director-General of Tax Number KEP-156/PJ/2020 concerning Tax Policy about the Spread of the Covid-19. The establishment of the situation was a result of the spread of the Covid-19 from March 14, 2020, to April 30, 2020, as force majeure.
- d. Tax services carried out at Integrated Service Points (TPT) at Tax Service Offices (KPP) throughout Indonesia were abolished from March 16 to April 5, 2020. Face-to-face tax services at the offices of the Directorate General of Tax will resume after previously to reduce the risk of the spread of Covid-19. This model of service was opened starting June 15, 2020. The tax service has changed from being offline to online, and resulting in many obstacles that occurred because all taxpayers must adapt to the online system. With the closing of the tax office, it was difficult for the public to obtain tax information and services.
- e. The online service system for each tax office at the beginning of the pandemic was still not structured.
- f. Considering that not all taxpayers had the same ability to operate the online system, obstacles were encountered for taxpayers who did not understand using an all-online tax service system during the Covid-19 pandemic.

2. Communication and Analysis

Communication and Analysis are mapping the availability of existing communication infrastructure, setting communication objectives, and implementing evaluation indicators as follows :

- a. Direktorat The Directorate General of Tax, as well as more than 500 operational offices and more than 44,000 employees spread across the archipelago, was one of the major organizations within the Ministry of Finance. DGT had work units spread throughout Indonesia, consisting of 34 Regional Offices of the Directorate General of Taxes, 352 Tax Service Offices, and 204 Tax Services, Counseling, and Consulting Offices.
- b. The Directorate of Extension, Services, and Public Relations consisted of Sub-directorate of Tax Extension, Sub-directorate of Tax Service; Sub-directorate of Taxation Public Relations; Sub-directorate of Cooperation and Partnership; Administrative Subdivision and Functional Position Group. The Directorate General of Taxes has a work unit in communication and publication carried out by the Directorate General of Taxes of the Republic of Indonesia consisting of 1) Sympathetic campaigns; 2) Press conference; 3) Provision of information media kits (leaflets, booklets, flyers, and souvenirs); 4) Tax corner (Helpdesk); 5) Print media publications; 6) Electronic media publications; 7) Outdoor media publications; 8) Social media/online publication; 9) Email blasts; 10) Direct socialization activities, and 11) Internal House Training (IHT) activities.
- c. By issuing communication strategies to deal with changes in the tax service system from offline to online, and followed by outreach activities in communication strategies to all taxpayers, it was deemed the right thing to stabilize tax revenues.

3. Design

Design is a step in the form of determining the selection of communication strategies which includes :

- a. In line with the government's efforts to implement a new normal, starting on June 15, 2020, the DGT service units had again opened face-to-face services, but are accompanied by several restrictions. Face-to-face services were not provided for some online services. DGT communicates information regarding all information related to taxation during the Covid-19 pandemic through access to the website www.pajak.co.id, so that taxpayers could still receive information on tax reporting during the Covid-19 pandemic. Through the website and available information channels,

the DGT educated tax awareness and compliance, so that the economic slowdown in Indonesia could be overcome; one of which was to keep paying taxes.

- b. With the Covid-19 pandemic, the DGT must issue a communication strategy to overcome the limitations of tax information, so that tax revenues could still be achieved. Due to changes in the service of each tax office unit to communicate with taxpayers, the DGT carried out the following strategies:
 1. Following the government's decision to open face-to-face services with restrictions, the DGT facilitated online consultation regarding the information needed by taxpayers. Communication channels were established in each DGT unit, namely in the form of services through communication channels tax revenue.
 2. The opening of communication channels was carried out as much as possible so that taxpayers remained facilitated in tax reporting, information, and communication channels for the DGT to facilitate tax services during the Covid-19 pandemic to stabilize tax revenues, while the DGT information and communication channels could be carried out:
 - Application; the application services provided by KLIP regarding the use of electronic applications provided by the Directorate General of Tax, such as e-Filing; e-billing; e-Invoice, and many others.
 - Outbound; types of outbound services provided by KLIP by making phone calls to taxpayers in the form of education and tax surveys; taxpayer compliance support, and other information delivery services to the public and taxpayers, such as billing support.
 - Twitter; the DGT's official Kring Tax 1500200 account could be accessed at @kring_pajak containing the latest activities held at KLIP DGT.
 - Email; Email services provided by KLIP were information@pajak.go.id and complaint@pajak.go.id.
 - Live chat; live chat KRING TAX was the latest service provided by Kring Tax to provide better service for taxpayers.
 - In using the application, the DGT also created video tutorials that were already on the official YouTube, so that taxpayers who had difficulty in making any transaction, could access the tutorial. Besides, they could also consult through WhatsApp services in their respective units.

- c. One of the communication strategies to deal with tax-intensive complaints, the DGT through the official website announced that the government extended tax incentives to help taxpayers deal with the impact of the Covid-19 pandemic until June 30, 2021. This provision was issued to replace PMK-86/PMK.03/2020 jo PMK-110/PMK.03/2020 which regulated the provision of tax incentives until December 31, 2020.
- d. When face-to-face service option was carried out while maintaining health protocols including ensuring a safe distance so that the number of taxpayers served was limited according to the capacity of the room and the number of service officers. KPP officers who served the public/taxpayers must comply with health protocols including using masks, face shields, and/or gloves, maintaining a safe distance, and avoiding physical contact, such as shaking hands. DGT's strategy to minimize crowds was to open a face-to-face service with an online queue in the form of visit.pajak.go.id, so that face-to-face services remained conducive.
- e. During the Covid-19 pandemic, to explore the potential for tax extensions, it was carried out through face-to-face and online tax classes. For face-to-face tax classes, the annual SPT guidance was still carried out by adjusting the room capacity. For online tax classes, counseling was carried out through Zoom Cloud Meeting, WhatsApp groups, and social media. Meanwhile, for services that had not been available online on the DGT website, taxpayers could submit through post/courier service following the provisions of the applicable health protocol without visiting the KPP.

During this Covid-19 pandemic, online media or social media have become highly powerful media for providing information. DGT had highly solid social media from central social media and also social media units spread throughout Indonesia. This was an advantage for flooding tax information on social media. Moreover, there were many social media users in Indonesia. In addition, the creation of interesting, educative, and contemporary content, such as content during this pandemic period, the use of the state budget from taxes is allocated more to Health and the purchase of free vaccines. The DGT's strategy in attracting and making taxpayers were aware that paying taxes was an obligation for the running of a country. To build public awareness to comply with taxes, the strategy carried out was also collaborating with community leaders or influencers at the center or units to join together to build a tax-compliant campaign, such as making television advertisements in collaboration with Mery Riana and also making podcasts with

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Figure 2: ACADA Strategic Planning Model.

Dr. Tirta and other figures who were considered capable of making taxpayers view tax reporting. The DGT units also do the same thing by adjusting to their respective regions, figures, and influencers who were considered influential to be included in making tax campaigns, such as Klaten Tax Office Unit in collaboration with Ucup Klaten by creating humorous video content with the theme inviting taxpayers or the public to be aware of tax reporting to support the progress of the Indonesian.

4. Action

Action is the implementation of action; this can be done by:

1. Conducting information dissemination or education to taxpayers that the DGT already had a communication strategy during the Covid-19 pandemic in handling emergency conditions, so that taxpayers remain informed to stabilize tax revenues.
2. From the results determined through special rules signed by the Director-General of Tax and the Minister of Finance of the Republic of Indonesia, they could be carried out simultaneously by the work units of the Directorate General of Tax.
3. Supervise and control the activities of handling tax services to get the expected results.

From this analysis, the Directorate General of Tax took strategy steps to communicate through information and communication channels to deal with the Covid-19 pandemic. The opening of information channels was distributed to facilitate communication

between DGT and taxpayers. With the establishment of communication, counseling regarding awareness of tax reporting could progress according to its plan and gain a bright spot for rising tax revenues.

4. Conclusion

The Directorate General of Tax through P2Humas of taxation had made an observation about the importance of communication strategies during the Covid-19 pandemic in handling tax services along with information containing messages about tax regulations. Besides, P2Humas communicated to disseminate information related to efforts to encourage the achievement of tax revenue by facilitating taxpayers to submit their complaints. During the Covid-19 pandemic, taxpayers began to get used to coexistence with technology, and society 5.0 has integrated with the community through communication channels in the form of social media, websites, educational content, and applications issued by the DGT.

Through planning and communication strategies that had been summarized using ACADA strategies, there needed DGT's communication strategy in dealing with tax reduction (amnesty) during the Covid-19 pandemic, restrictions or social distancing by the government required DGT to comply with these regulations. With social distancing, DGT opens information channels to facilitate taxpayers in tax reporting. DGT also had a system for disseminating information from the central office to tax office units with complete information. The Covid-19 pandemic was assisted by tutorial content and collaborating with influencers in the tax compliance education process. With all the communication strategies that had been carried out by the DGT, it was expected that the decline in tax revenue could gradually improve with the achievement of the tax revenue target; considering that tax is one of the sources of Indonesian state revenue. With the communication strategy that had been implemented to determine the extent of the success and effectiveness of the communication strategy, the authors recommended that further research be needed in this regard.

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