



INTEGRATION OF VERIFIED WHATSAPP IN THE DGT'S PUBLIC RELATIONS BUSINESS PROCESS: COMMUNICATION CHANNEL INNOVATION TO IMPROVE PUBLIC TRUST

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Abstract

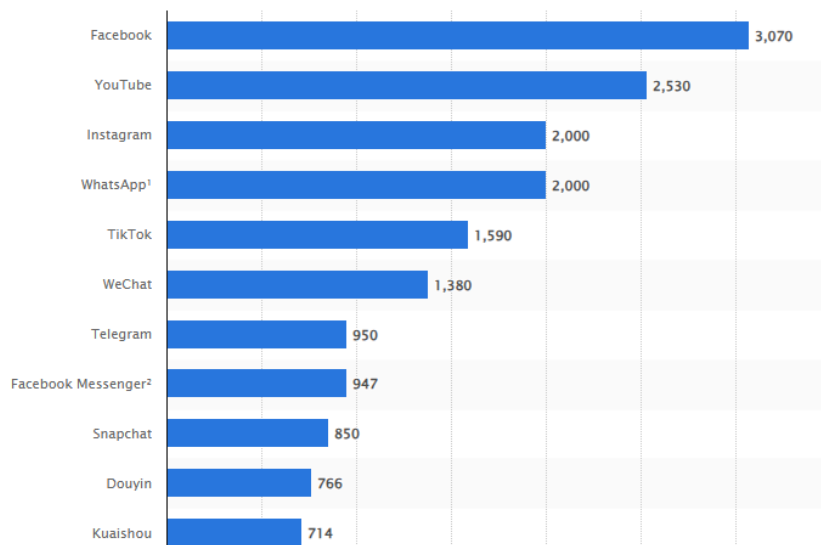
This study aims to analyze the use of verified WhatsApp accounts by the Directorate General of Taxes (DJP) as an official communication channel in building public trust. The background of this research is based on the prevalence of digital fraud using the DJP's name, particularly through the WhatsApp platform, which has led to a decline in public trust in tax institutions. Using a descriptive qualitative approach, this research utilizes data from literature studies, policy documentation, interviews with MSME actors and DJP employees, as well as observations of the use of blue-tick WhatsApp accounts. The research findings indicate that verified WhatsApp accounts play a strategic role as a credibility signal (signaling), enhancing communication effectiveness (media richness), strengthening legitimacy and trust (compliance), and transferring institutional trust to digital platforms (trust transfer). The presence of verification badges helps the public distinguish official information from fake information, while also strengthening trust and voluntary compliance among taxpayers. This study recommends standardizing the use of verified WhatsApp accounts across all Tax Service Offices (KPP) as part of the DJP's digital communication strategy.

Keywords: Digital Communication; Public Trust; Standardization; Verified WhatsApp

INTRODUCTION

In this era, social media has become tool vital communication for agency government For reach public area. Figure 1 shows that Facebook, Youtube, Instagram and WhatsApp become network popular social media worldwide in February 2025. Based on Putriana et al. (2024), in 2023, WhatsApp users will also increase by 3.07% compared with year.

Figure 1 The most popular social networks in the world in February 2025 (in millions)

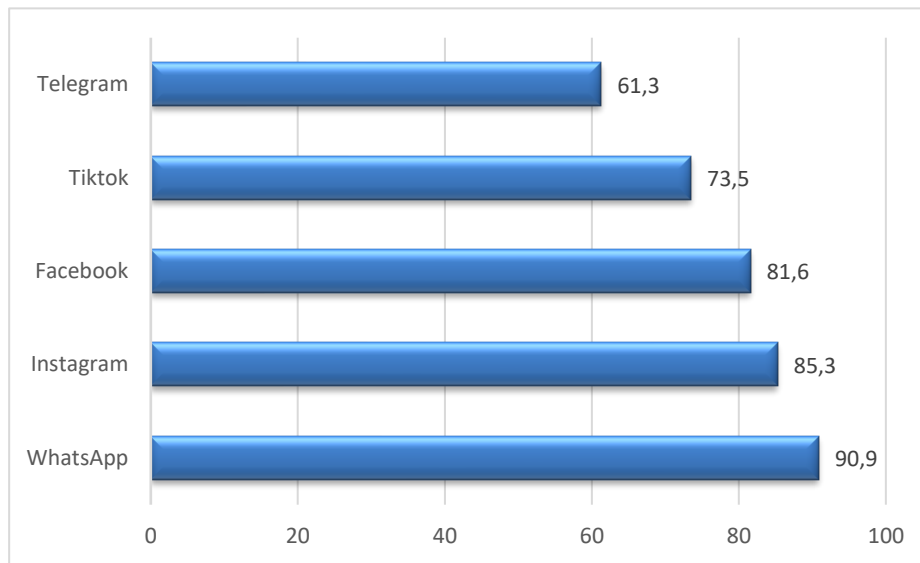


Source: statista.com (2025)

Previously, in Indonesia, WhatsApp users reached 112 million people. This fact reflect change behavior public in weave relationship, where the WhatsApp application facilitates interaction between individual with easy.



Figure 2. Most frequently used social media in Indonesia (in percent)



Source: (Rainer, 2024)

The number of amount social media users utilized by the Directorate General Tax (DGT) with using platforms like Twitter, Instagram, Facebook, and YouTube to convey information taxation in a way real-time and interactive to public. No except use of WhatsApp in agencies vertical at the DGT such as the Service Office Tax (KPP) used as means consultation and counseling. However, the presence of social media also opens up opportunity for distribution misleading information. Many accounts No Officials claiming to be DGT are distributing hoax related policy taxes, which can damage credibility institutions and worsen participation public in fulfillment obligation taxation.

One of the main challenges faced by the DGT is the low level of public trust in tax institutions. This is due to negative perceptions, public ignorance of tax procedures, and the prevalence of misleading information on social media. According to (Hariani, 2023) on the pajak.com website, public trust in the DGT reached 83%, but this figure dropped to 53.7% in April 2023, coinciding with the corruption case involving Rafael Alun Trisambodo (RAT). In addition, the prevalence of fraud in the name of the DGT is also one of the causes of low public trust in the DGT. Based on interviews with MSME actors in Bekasi Regency, it was found that most MSME actors were deceived by WhatsApp messages claiming to be from the DGT, which caused losses to MSME actors.

To address this challenge, the DGT has issued Announcement Number PENG-4/PJ.09/2025 regarding Fraudulent Activities in the Name of the Directorate General of Taxes. The Announcement reveals that one of the modus operandi involves phone calls and/or WhatsApp messages from individuals claiming to be DGT officials/employees, requesting updates to data, transfers of overdue tax payments, processing of tax overpayments, and so on.

Based on the announcement, it only provides a solution that if the public receives the aforementioned request, they can confirm its validity through several channels such as Kring Pajak or by visiting the Tax Office directly, but it does not provide concrete changes to the management of the official social media channels owned by the Tax Office. Therefore, the DGT, in this case the KPP, needs to optimize the use of its verified official social media accounts, marked with a blue checkmark (Verified badge). According to (Alfian, 2024), the blue checkmark icon is intended to indicate that the account is the authentic account of the person it represents. This verification mark confirms that the account is genuinely owned by the DGT institution and not a fake account. With the blue checkmark, the public can easily distinguish between official information sources and those that cannot be held accountable.



Verified accounts play a crucial role in building credibility and enhancing public trust in the information disseminated.

DGT needs utilize accounts such as @DitjenPajakRI on Instagram and a number of channel channel communications owned by the Service Office Tax (KPP) is useful For convey policy, answer question society, as well as educate about importance tax with a more approach communicative, visual, and friendly users. However until with moment This WhatsApp account used by KPP with “ check” status blue ” is still very little, so communication related with issue taxation Still considered fraud by some must taxes. As expressed by Mrs. Arlina as one of coordinator MSME actors in Bekasi Regency regret it that No There is channel convincing communication Because effect from the rise fraud that occurred. This is indicates importance Verified badge on WhatsApp application because is one of the channel frequent communication used by Wajib Tax. With existence account verified official, DGT can with fast ward off disinformation circulating on social media. This important For guard integrity information and prevent confusion among public.

Direct interaction through social media, especially WhatsApp, allows the DGT to build closer relationships with the public. The public can ask questions, provide feedback, and receive quick responses from the DGT. The DGT applies the concept of one branding in social media management, ensuring that all information conveyed is consistent and in line with the institution's identity. This helps strengthen the DGT's image as a professional and trustworthy institution.

This study aims to analyze how the use of the DGT's verified WhatsApp social media account impacts the increase in public trust. This analysis is important because it discusses how the right digital strategy can strengthen the image of the tax institution, especially in the context of public communication.

LITERATURE REVIEW

Signaling Theory

Signaling Theory put forward by (Spence, 1973) explain that in condition asymmetry information, the party that has information more (signal sender) can send signal certain For show credibility or the quality to the other party (signal receiver). In context digital communication, signals This can in the form of visual symbols, certifications, or verification that shows authenticity something entity. In study this, sign tick blue (Verified badge) on the official WhatsApp account Directorate General Tax (DGT) functions as signal to public that account the legal, official, and can trusted. This is important remember many distribution information fake and digital fraud in the name of the DGT, especially through social media and messages instant. Verified badge becomes visual symbols that are direct help public differentiate between account official and account fake, so that lower uncertainty and increase trust to information taxation received.

Implementation theory signal in verified WhatsApp usage is also in line with improvement strategies legitimacy DGT institutional in face challenge communication public. Account official with tick blue become indicator external strengthening perception public to professionalism and authority of the DGT as institution government. Such as stated by Vaidya et al. (2019), verified social media accounts tend more trusted Because public look at him as representation credible official. In DGT case, Verified account on WhatsApp plays a role strategic in reduce risk success digital fraud, speeding up response information, and strengthen connection between institutions and society. With Thus, the use of digital signals such as tick blue No just feature technical, but instrument communication symbolic that plays role important in strengthening trust public to authority tax.



Compliance Theory

Compliance Theory or Theory Compliance introduced by (Etzioni, 1975) explain that compliance somebody to authority No only affected by threats sanctions or coercion, but also by the legitimacy and trust that is held to institutions said. In context taxation, theory This emphasize importance role trust public to authority tax in push compliance voluntary must tax. Directorate General Tax (DGT) as institutions that carry out task collection state revenue, facing challenge low level trust public consequence the rise fraud and disinformation in the name of the DGT. Through implementation official WhatsApp account that has verified (Verified badge), DGT is trying to increase credibility and trust public to channel communication institutional, which ultimately push compliance that is voluntary, not solely Because afraid will sanctions.

Media Richness Theory

The Media Richness Theory developed by (Daft & Lengel, 1986) states that the effectiveness of communication is greatly influenced by the level of “richness” of the media used. Media is considered rich if it is able to convey messages personally, support direct feedback, convey various social and emotional cues, and convey information in various formats (verbal and nonverbal). In this context, WhatsApp falls into the category of relatively rich media because it enables fast and responsive two-way interaction. The use of WhatsApp, verified by the Directorate General of Taxes (DGT), can enhance the effectiveness of tax communication because the public can directly interact, ask questions, and obtain clarification of information from an official source. This is particularly important in the context of complex tax information that is prone to misinterpretation.

The implementation of WhatsApp Verified also plays a role in strengthen trust public because of this media capable reduce ambiguity and speed delivery information. According to Media Richness Theory, richer media is needed when topics discussed nature No Certain or ambiguous ((Daft & Lengel, 1986). Information taxation often confusing for part society, especially MSME actors, so that DGT's presence through verified WhatsApp account become solution efficient and reliable communication. Verified badge adds layer trust to content the message conveyed, because signify that information originate from legitimate sources. With Thus, the use of WhatsApp is verified No only strengthen channel communication, but also be an effective strategy in convey information complex and important taxation in a way appropriate target.

Trust Transfer Theory

Trust Transfer Theory explains that a person's trust in an entity can be transferred to another entity associated with it. In the digital context, this theory is used to understand how users' trust in institutions can be transferred to the media or technology platforms used by those institutions (Liao et al., 2024). In this study, the Directorate General of Taxes (DGT) as a state institution that already has formal legitimacy can transfer this trust to verified digital communication channels such as WhatsApp. In other words, when the public knows that the WhatsApp account with the blue tick is actually managed by the DGT, their trust in the institution will also be attached to that account, increasing the credibility of tax communications delivered through that platform.

Furthermore, Trust Transfer Theory is an important basis for explaining how digital channels such as WhatsApp Verified can influence public perception in the context of public services and tax compliance. According to (Liao et al., 2024), verification symbols (such as blue ticks) can shift trust from the main institution to its social media accounts because the public sees an official and transparent connection. In the case of the DGT, verified WhatsApp accounts serve as an extension of institutional presence in the digital realm, enabling educational messages, tax obligation reminders, or information clarifications to be received by



the public with greater trust and appreciation. Therefore, social media account verification strategies not only enhance communication quality but also strengthen the process of building sustainable trust in the digital age.

Digital Communication

Digital communication is a process of exchanging information through media -based enabling technology interaction two direction in a way fast, efficient, and extensive. In the era of digital transformation, agencies government required to adopt technology capable communication reach public with a more personal and responsive way. WhatsApp as a messaging platform the most popular instant in the world, including in Indonesia, has supporting characteristics interpersonal communication in direct, fast and easy accessed (Putriana et al., 2024). In context Directorate General Tax (DGT), the use of WhatsApp as means communication public reflect adaptation to change behavior an increasingly diverse society used to interact through digital devices. This is it is important to maintain effectiveness counseling taxation and strengthening connection between the DGT and the Taxpayer Taxes, especially in give clarification, services, and education.

The advantage of WhatsApp in digital communication lies in its ability to provide real-time, two-way communication and support the delivery of information in various formats such as text, images, audio, and video. This makes it a highly relevant medium for use in public services, including in conveying complex tax information that needs to be confirmed immediately. Research by (Putriana et al., 2024) shows that the use of WhatsApp can enhance the effectiveness of interpersonal communication, particularly in maintaining emotional closeness and trust between the sender and recipient of messages. In the context of the DGT, the use of verified WhatsApp accounts (blue tick) strengthens public trust in the information channel while preventing misuse by irresponsible parties. Therefore, integrating WhatsApp into the DGT's public relations business processes is an appropriate digital strategy for building more accountable and adaptive communication to meet the needs of modern society.

Verification Badge

A verification badge is a visual symbol on digital platforms, such as a blue check mark, which indicates that an account has undergone an authentication process by the platform provider and is recognized as an official account belonging to the individual or institution concerned. In the context of public communication, the presence of a blue check mark provides certainty of identity and credibility, helping audiences distinguish between legitimate and illegitimate sources of information. According to (Alfian, 2024), verification badges are symbols of social recognition and authority on social media, capable of shaping public perceptions of an account's authenticity. In the case of the Directorate General of Taxes (DGT), the use of a verification badge on the official WhatsApp account is crucial to minimize the risk of fraud and misinformation that is rampant through digital messages. This badge is not only symbolic but also plays a strategic role in building public trust in DGT's institutional communication.

Furthermore, research (Liao et al., 2024) shows that the presence of a Verified badge significantly increases user trust in an organization's social media account. The verification badge acts as an element of credibility that reinforces the perception of authenticity of the message being conveyed. In the context of the DGT, the use of WhatsApp with a blue tick can improve communication effectiveness because taxpayers are more likely to trust information from officially verified accounts. Trust transfer from institutions to digital platforms also occurs through this symbol, thereby helping to build stronger relationships between tax authorities and the public. Thus, the Verified badge is not merely a technical feature but an important tool in digital communication strategies to strengthen legitimacy and promote public compliance.



METHODS

This study uses a descriptive qualitative approach with the aim of systematically and factually describing the use of verified WhatsApp as an official communication channel for the Directorate General of Taxes (DGT), particularly in the context of building public trust in tax institutions. This method was chosen because it allows researchers to deeply understand complex social and digital phenomena through the collection of narrative and contextual data (Creswell, 2014). Data was obtained through literature review, DGT policy documentation such as KEP-701/PJ/2019, interviews with internal DGT parties such as tax advisors at the Cikarang Utara Tax Office, and observation of the use of Verified WhatsApp accounts in DGT public communication.

Data collection techniques were carried out through documentation of DGT policies, in-depth interviews, and academic literature studies. Semi-structured interviews were conducted with DGT employees, MSME actors in Bekasi Regency, and representatives from the P2Humas Directorate to obtain direct views on the perception and effectiveness of using WhatsApp with a blue tick label. The interview sample was selected using the Accidental Sampling method. According to (Subhaktiyasa, 2024), Accidental Sampling is a sampling technique in which subjects are selected based on ease of access or availability. The SME actors who were the subjects of the interviews were the Chair of the Karang Bahagia Bekasi Subdistrict SME Forum and the Chair of the Bekasi Regency SME Forum, while the DGT employees were tax advisors from the Cikarang Utara Tax Office. The theoretical framework used in the analysis includes Signaling Theory (Spence, 1973), Compliance Theory (Etzioni, 1975), Media Richness Theory (Daft & Lengel, 1986), and Trust Transfer Theory (Liao et al., 2024). These four theories are used to strengthen the interpretation of the data found and provide a conceptual basis for the urgency of implementing standardized verified WhatsApp accounts across all Tax Offices.

RESULTS AND DISCUSSION

The Urgency of Verified WhatsApp

The increasing public demand for fast, accurate, and reliable access to tax information has encouraged the DGT to continue innovating in public communication channels. In this context, the use of official WhatsApp accounts (Verified/blue tick) is a strategic step to increase public trust in the tax information provided. The verified badge on WhatsApp indicates that the account has been verified by WhatsApp as the official account of an institution. This aligns with the statement by (Vaidya et al., 2019) that verified accounts are intended to help users easily distinguish between genuine accounts of public interest and those belonging to scammers. As reported on the (leap.digitalbisa.id, 2024), the need for a verified WhatsApp account is to build brand image, credibility, and customer trust, reduce the risk of fraud, and facilitate digital transformation. This can prevent the spread of false information or fraud using the DGT's name.

One of the challenges currently faced by the DGT is the prevalence of fraud committed by irresponsible individuals through communication media such as SMS, telephone, and WhatsApp. The methods used often involve impersonating tax officials, requesting fund transfers, or spreading false information regarding penalties and tax obligations. With the WhatsApp Verified account, the public has an official benchmark for verifying the accuracy of information. (Vaidya et al., 2019) state that psychologically, reputation heuristics and social support make people more likely to trust sources that are familiar or appear official. This account serves as a credible reference point, directly reducing the likelihood of successful digital fraud.



The WhatsApp account with a blue tick owned by the Directorate General of Taxes (DGT), particularly at the Tax Office, will play a very important role as an official credibility signal to the public. When linked to the Signaling Theory proposed by Spence in 1973, the blue tick functions as an external signal that distinguishes the official DGT account from fraudulent or unofficial accounts. In the digital age, the public receives numerous messages through various platforms, making authenticity symbols like the blue tick crucial in conveying trust. This signal reduces uncertainty and enhances the perception of institutional legitimacy. Without a clear signal, the public must rely on intuition or assumptions, which are prone to misunderstandings and distrust. Thus, the blue tick account is an important strategy for the DGT in strengthening its authority and trustworthiness.

In addition to serving as a signal, WhatsApp's blue tick account helps encourage voluntary tax compliance, which is at the heart of Compliance Theory (Etzioni, 1975). This theory states that compliance is not only shaped by sanctions or coercion, but also by a sense of trust and legitimacy of authority (Etzioni, 1975; Lunenburg, 2012). When the public perceives that the DGT is transparent and easily accessible through official channels such as WhatsApp Verified, the perception of legitimacy increases. In this context, the DGT's digital presence strengthens the horizontal relationship between the authority and the public. As a result, compliance is not only driven by fear of sanctions but also by the feeling of being treated fairly and receiving trustworthy information. This is crucial in fostering a long-term tax culture.

In the context of Media Richness Theory proposed by (Daft & Lengel, 1986), WhatsApp with its Verified feature is considered a fairly “rich” medium because it supports fast and personal two-way communication. (Daft & Lengel, 1986) state that rich communication media are able to convey complex information more effectively because they are able to convey verbal, nonverbal, and interactive messages in a short time. WhatsApp enables the DGT, particularly the KPP, to provide specific information, answer questions directly, and provide clarifications, especially in situations where tax information can be confusing. With a verified account, communication becomes more meaningful because recipients trust that the message comes from an official source. Thus, the presence of the blue tick also reinforces the effectiveness of the medium in conveying tax-related messages.

Verified WhatsApp also provides a sense of security that is crucial. According to interviews with external parties such as SME actors in Bekasi Regency and various public complaints, one of the main barriers to compliance is the fear of coercive actions by fake officials. When the DGT has one verified official channel, the potential for public confusion and concern can be significantly reduced. This psychological protection is important in creating a healthy and sustainable compliance environment.

Based on a statement from the Cikarang Utara Tax Office advisor, the presence of WhatsApp with a blue tick will increase taxpayer confidence in taxation in Indonesia. The Cikarang Utara Tax Office advisor said, “If you receive a WhatsApp message with a blue tick, you will have more confidence, right?” As a result, the Cikarang Utara Tax Office has adopted the blue tick-labeled WhatsApp as an innovative approach to serving taxpayers. KPP Pratama Cikarang Utara subscribes to the blue tick-labeled WhatsApp service monthly to enhance taxpayer trust and ultimately increase tax revenue. This aligns with (Liao et al., 2024), which states that the presence of a verification badge significantly increases followers’ trust.

The use of WhatsApp with a blue tick label is not only to minimize fraud, but also as an official educational medium. This can be used as a reminder for taxpayers to report their annual tax returns, make tax payments, and fulfill other tax obligations. According to (Suharnoko et al., 2021), reminders of tax obligations using physical calendars can influence taxpayer compliance. Given the efficiency improvements implemented by the Tax Office, the transition from physical reminder systems to digital-based systems is essential, one of which is the use of



WhatsApp with a blue tick label, which can send a single message to all taxpayers in its jurisdiction. As a result, the benefits of using WhatsApp with a blue tick label will enhance education and service delivery in a more optimal manner.

Although the use of WhatsApp Verified in the Directorate General of Taxes environment offers ease of communication and strengthens the professional image of the institution, there are a number of limitations that should be critically considered. One of the main limitations is the potential digital literacy gap among taxpayers, especially for MSME players in areas with limited access to technology and understanding of digital applications (Rumeon et al., 2025). According to (Agusetiawati et al., 2024), digital literacy can improve tax compliance. When linked to the limitations of WhatsApp Verified, this could result in digital services like WhatsApp Verified not being used optimally by certain segments of society, leading to disparities in access to tax information. In line with the results of interviews with tax advisors, tax literacy through digital systems remains an unresolved issue, but with proper education, digital literacy among taxpayers will gradually improve. Additionally, the presence of automated messages (chatbots) or standard responses used in this service may reduce the personal touch required in some complex tax consultation cases. The use of overly rigid systems also has the potential to create dissatisfaction or even undermine trust in the DGT's services, especially if users feel that they are not getting answers to their specific questions.

Furthermore, the existence of WhatsApp Verified as an official means of communication for the DGT also has the potential to pose risks to privacy and data security. Although WhatsApp claims to have end-to-end encryption, various studies show that private company platforms still have limitations in terms of data control, especially when used by government agencies that process sensitive data such as Taxpayer Identification Numbers (NPWP) and personal financial information (van Dijck et al., 2018). Without strict data security policies, the use of this platform could create opportunities for potential breaches of confidentiality or misuse of data by third parties. In addition, dependence on external services can also limit the digital sovereignty of state institutions, which in the long term can become a structural obstacle for the DGT in building an independent and domestically-based technology service system. Therefore, it is important for the DGT to consider the integration of WhatsApp Verified as part of a complementary communication strategy, not a total replacement for face-to-face tax services or the official DGT portal.

Standardization Verified Account

The implementation of social media management by the DGT is based on KEP 701/PJ/2019 concerning the Management of Social Networks by the Directorate General of Taxes for Education and Public Relations (Pratama & Hartono, 2022). Director General of Taxes Decision No. KEP-701/PJ/2019 serves as the regulatory framework guiding the DGT in managing social media platforms used to maintain its reputation and public perception, enhance tax understanding, and increase taxpayer awareness. The selection of social media platforms also requires careful consideration. Based on KEP-701/PJ/2019, which is the latest decision, it does not yet regulate the procedures for using several new social media platforms, such as TikTok, Spotify, and LinkedIn (Pratama & Hartono, 2022). This includes WhatsApp, which has not been comprehensively regulated in relation to social media in communication with taxpayers.

Based on a statement from the Cikarang Utara Tax Office Advisor, the use of WhatsApp with a blue tick can increase taxpayer confidence, but to date there is no SOP that specifies the management of social media such as WhatsApp with a blue tick that is applied to all Tax Offices in Indonesia. As is known, the DGT is a strategic institution in managing state revenue and faces serious challenges related to fraud committed in the name of the DGT through digital platforms such as WhatsApp. Unauthorized accounts are often used to deceive taxpayers



through tactics such as data requests, threats, or payment diversions. To enhance the credibility of communication and strengthen public trust, the DGT, in this case the Tax Offices, needs to implement standardized use of verified WhatsApp accounts as official communication channels that are transparent, secure, and reliable.

In addition, based on statements from employees of the P2Humas Directorate, the blue tick label has actually been recommended to all KPPs, but is still limited to Instagram social media. A similar statement was made by an employee of P2Humas Kanwil DGT Jawa Barat II, who said that registering KPP WhatsApp accounts for the blue tick label has not yet been done. Thus, all KPP Instagram platforms in Indonesia already have the blue tick label. This is not yet in line with the WhatsApp platform, which is still rarely blue-tick labeled, while WhatsApp is the easiest platform for taxpayers to communicate compared to other social media. It is important that KPPs have WhatsApp accounts with blue tick labels and that there is well-organized standardization, similar to the management of Instagram social media. In essence, standardization aims to provide uniform guidelines for the use of official WhatsApp by all vertical units of the DGT.

Table 1 Draft Labeled WhatsApp standardization tick blue

Component	Standard
Type Account	WhatsApp Account
Number Official	Use number center or number official KPP (not number personal employee)
Account Name	" Directorate General Tax " or "KPP [Region Name]" according to DGT guidelines
Profile Logo	official logo of DGT or KPP in PNG format with high resolution height (1:1)
Description Profile	Information a brief description that includes the official website (www.pajak.go.id) and operating hours
Message Automatic	Message greetings, information services, and anti- fraud disclaimer
Number Format Official	Only use number from a specific domain, for example 0811-XXX-DGT or 1500200
SOP for Use	Every KPP is required have SOP for use and control official WhatsApp account
Responsibility	Manager Agency Social Media Accounts Vertical and Technical Implementation Units are determined using the Head of Unit's Decree

Source: processed by the author

Related with Standard Operational The procedures (SOP) involve the KPP, Regional Offices, and the P2Humas Directorate. close relation How channel social media management to be organized with OK. Started from vendor selection to monitoring and evaluation implementation public relations.



Figure 3 Draft Summary Making Verified Account

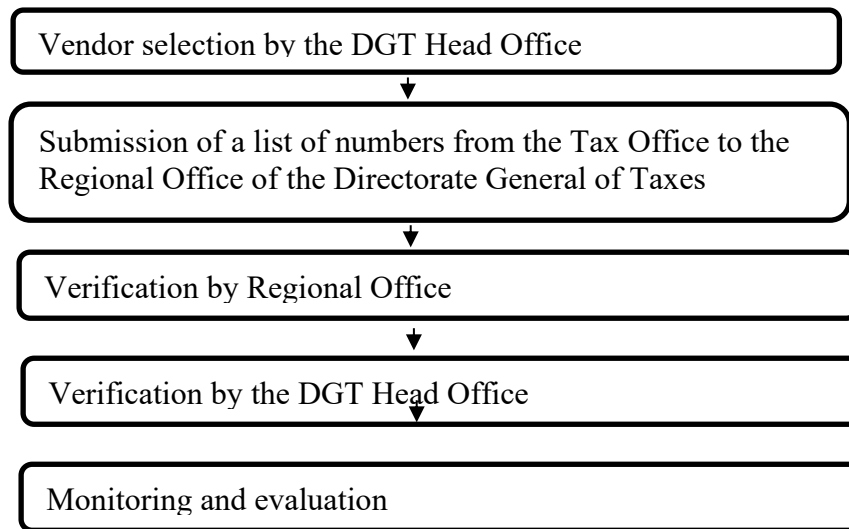


Figure 3 explains how the verified WhatsApp flow concept is used by taxpayers. It starts with the DGT Headquarters selecting the right vendor for the verified WhatsApp service provider. In a bottom-up approach, the Primary Service Office submits a list of numbers to be used for the service and registered as verified WhatsApp numbers to the Regional Office. The Regional Office receives the submitted numbers, verifies them, and forwards them to the Central Office c.q. Directorate of P2Humas. Monitoring and evaluation are conducted on a quarterly basis to provide suggestions and input on the implementation of the service.

CONCLUSION

Conclusion

In the digital age, social media, particularly WhatsApp, has become an important communication tool for the Indonesian Directorate General of Taxes (DGT) to interact with the public. Despite the DGT's efforts to use platforms such as Instagram, Facebook, YouTube, and WhatsApp for tax education and services, the institution faces challenges from rampant misinformation and fraud involving fake accounts pretending to be tax officials. These scams have had a negative impact on public trust, particularly among SMEs in Bekasi who have fallen victim to scams via WhatsApp messages. Although the DGT has issued official warnings, there have been no concrete actions taken to optimize verified communication channels. Verified WhatsApp accounts (marked with a blue badge) are crucial for restoring trust and legitimacy, as they help the public distinguish between authentic and fake sources. The application of Signaling Theory, Compliance Theory, and Media Richness Theory supports the use of verified accounts to enhance credibility, encourage voluntary tax compliance, and improve communication effectiveness.

Suggestion

Currently, although Instagram accounts for all KPP offices have been verified, most WhatsApp accounts are still unverified, even though they are the most widely used communication channel by taxpayers. There are no standard operating guidelines for managing verified WhatsApp accounts in all tax offices. It is necessary to encourage KPPs to have verified WhatsApp communication channels to enhance public trust. To address this gap, this study recommends the implementation of formal standardization policies covering official account naming, logo usage, messaging protocols, integration with the DGT website, and public education. This will require coordinated efforts between Tax Offices, Regional Offices, and the Directorate of Public Relations. Establishing these standards is crucial to creating a reliable and



uniform communication framework that can enhance the credibility of the DGT and strengthen public trust in digital tax services.

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