



DIRECTORATE GENERAL OF TAXES PROPAGANDA STRATEGY TO BUILD PUBLIC TRUST

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Abstract

Various corruption cases involving tax officials have eroded public trust in the Directorate General of Taxes. This can be seen from a survey conducted by political indicators in April 2023 which showed that public trust in the Directorate General of Taxes was only 53.7 percent in terms of tax management. This research examines the propaganda strategy of the Directorate General of Taxes in an effort to build public trust. The theory used in this research is Arthur F. Lykke, Jr.'s strategy theory. The research method uses a qualitative design with data collection techniques through interviews and literature studies. The results showed that the Directorate General of Taxes' strategy in building public trust uses human resources and social media (means) to conduct propaganda through Instagram, by prioritizing crisis management on social media (ways) with the aim of building public trust in the Directorate General of Taxes (ends). The Directorate General of Taxes' strategy in building public trust is a combination of using the resources of 44,787 personnel spread throughout Indonesia with the support of increasing social media followers applying the concept of Employee Advocacy and supported by Tax Volunteers for the Country (Renjani) to conduct propaganda through Instagram with the aim of building public trust has succeeded in restoring public trust in the Directorate General of Taxes, this can be seen from the political indicator survey in July 2023 which shows that public trust in the Directorate General of Taxes rose to 83.7 percent in terms of tax management.

Keywords: Propaganda, Public trust, Strategies

INTRODUCTION

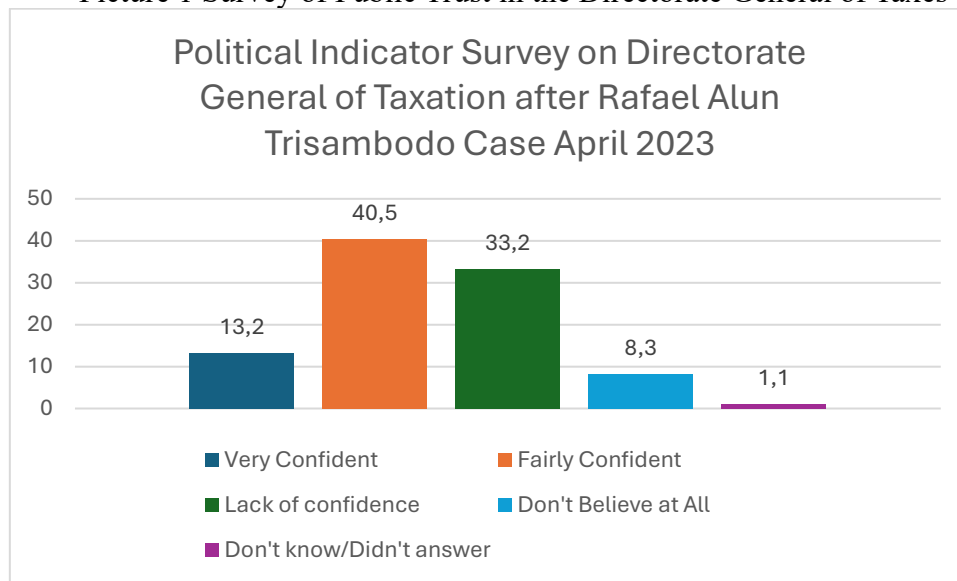
Various corruptions involving tax officials have eroded public trust in the Directorate General of Taxes. This is reflected in various expressions of public disappointment, such as, "Why do I pay taxes every month and report to the tax office every year, but the tax money I pay is used to enrich certain parties?". These opinions reflect people's doubts about the tax system in Indonesia. They doubt that the taxes paid are not in accordance with the noble goals of taxpayers, namely to advance the country and improve people's welfare. As a result, people's attitude towards taxation has changed. If they used to be obedient and compliant in paying taxes, now they become more reluctant and distrustful. This of course has a negative impact on state revenue and national development.

The public's view that doubts the use of tax funds triggers a change in attitude in tax matters. If previously they were obedient, obedient, and honest in fulfilling their obligations, now the obedience, obedience, and honesty have begun to fade. This is triggered by the perception that the funds paid to the state are not being used properly (Sari, 2020). This is also one of the reasons why Indonesia's tax compliance is still concerning.

The corruption case committed by Rafael Alun Trisambodo had an impact on the decline in public confidence in the Directorate General of Taxes. The results of a political indicator survey conducted in April 2023 showed that public trust in the Directorate General of Taxes was only 53.7 per cent in terms of tax management, of course this is a threat to the Directorate General of Taxes as the backbone of the country where the State Budget (APBN) relies on the taxation sector (Indikator Politik, 2023).



Picture 1 Survey of Public Trust in the Directorate General of Taxes



Source: (Indikator Politik, 2023)

Strategy is very important in overcoming the problems being faced by the Directorate General of Taxes facing corruption cases that have an impact on the decline in public trust, strategies are implemented by utilising means, ways and ends in the strategic environment of the Directorate General of Taxes to achieve the goal of building public trust (Yarger, 2006). The Directorate General of Taxes' strategy in building public trust uses Arthur F Lykker's three-dimensional strategy which is a combination of Means, Ways and Ends.

This research was conducted inseparable from the results of previous studies that have been carried out as materials for comparison and study. The results of the research used as a comparison are inseparable from the research topic, namely the propaganda strategy of the Directorate General of Taxes through Instagram social media. Based on the results of research conducted by Anita, Ade Harsyeno (2023) where this study aims to analyse the effect of the Instagram account of the Directorate General of Taxes (@ditjenpajakri) on the response of users of DG Tax information services. The results showed that the use of Instagram social media @ditjenpajakri had a significant impact on the response of users of the Directorate General of Taxes' information services. Yoma Bagus Pamungkas, Ami Saptiyono, Edi Nurwahyu Julianto (2022) presents research on the use of Instagram media plays an important role in building trust and increasing community participation in the Covid-19 vaccination programme in Semarang City. Effective use of social media and the right communication strategy can help the government achieve vaccination targets and protect the public from Covid-19. Zulfikar (2021) conducted research with the aim of analysing propaganda for the benefit of social and political science. In this study, the design used was qualitative. Many experts define persuasion propaganda, one of which is Erwin P. Bettinghaus. According to him, persuasion is nothing but a conscious effort to change people's attitudes, beliefs or behaviour through the transmission of messages.

Based on the explanation of the background of the researcher's problem, it can be assumed that the current condition requires efforts to build public trust by the Directorate General of Taxes so as to increase public awareness in carrying out obligations in the field of taxation through propaganda strategies. Based on the above background, the problem can be formulated in the form of a research question, namely how the strategy of the Directorate General of Taxes in building public trust with the aim of explaining the propaganda strategy of the Directorate General of Taxes in building public trust.



LITERATURE REVIEWS

Strategy Theory

The Greek word popular in the Athenian democracy, "stratēgos", meaning "military commander," is the origin of the word "strategy". This suggests that strategy was under the control of the top leadership or policy makers of the organisation. The concept of strategy eventually developed in academia and was applied by people in government and business. Today, there are many different definitions of strategy and the concept from various points of view.

In the intelligence discipline, the definition of strategy varies depending on the expert. Several experts have defined strategy as the premise and framework of this research. Sun Tzu: In his book "The Art of War", he says that strategy is about winning wars and, if possible, not fighting at all. He emphasised the importance of knowledge and intelligence to organise the means to achieve the goal (Sun Tzu, n.d.)

One well-known American intelligence figure, Kent defines intelligence strategy as a series of decisions and actions taken to collect, analyse, and use data for national security (Sherman Kent, 1949). Mark M. Lowenthal, an intelligence expert and former US intelligence official, argues that intelligence strategy is the gathering of information to make policy decisions (Lowenthal, 2011). In his book *On War*, Carl Von Clausewitz said that strategy is the use of engagement for the purpose of war. The focus of strategy is the use of force in conducting engagement efforts to achieve objectives. Strategy theory provides an explanation of how to set goals for each component that exists to help the process of achieving goals. As such, strategy theory is more akin to planning, which is linking all existing elements (means) and using them optimally (Carl Von Clausewitz, 2007).

Harry R. Yarger in his book "Strategic Theory for the 21st Century: The Little Book on Big Strategy" lays out the theory of strategy comprehensively. He defines strategy as a careful calculation that connects goals, concepts, and tools by considering risks in achieving these goals. Strategy is also defined as the art of leveraging a nation's strengths and combining them with the strategic environment to achieve national goals. This concept helps nations maximise gains and minimise threats.

Strategy plays an important role in directing action in uncertain situations. Although we cannot predict the future, strategy believes that everything can be learnt and understood, so that anticipatory steps are taken. Yarger asserts that strategy is implemented by combining means, ways and ends in a strategic environment to achieve goals. (Yarger, 2006).

Picture 1 Strategy Theory Arthur F. Lykke, Jr



Source: (Lykke, 2001)

Arthur F. Lykke, Jr. put forward a theory of military strategy. Lykke's theory is similar to dividing strategy into ends, ways, and means, thus sharpening the theory of strategy (Lykke,



2001). In this study, researchers will use Arthur F. Lykke, Jr's strategy theory where strategy is a combination of means, ways, and ends.

Propaganda Theory

"Propagare" from Latin means to expand or spread something. The word comes from the "Congregatio De Propaganda Fide", founded by Pope Gregory XV in 1622 to promote the Roman Catholic religion in Italy and in other countries. Propaganda, according to RA Santoso (1983), is a type of mass communication often used by individuals or groups to spread a doctrine or belief. Propaganda is usually defined as a persuasive effort to change people's views and actions in accordance with the wishes of the propagandist. The audience can view propaganda with its source and purpose "closed" or "open". In addition, there is also the term "counter propaganda" or "counter propaganda", which is intended to deflect or counter propaganda.

Propaganda is a series of actions that are planned in a structured manner and carried out repeatedly to communicate messages with the intention of influencing individuals, audiences, or even countries with the aim of changing their attitudes, views, opinions, and behaviour in carrying out certain actions, either with self-awareness or without coercion. Harold Lasswell stated that "In the broadcast definition, propaganda is a strategy for influencing people's behaviour through the manipulation of representations" (Lasswell & D, 1948).

To facilitate implementation and decision-making, strategies are also often divided into levels. The following are some of the types and levels of strategy according to intelligence experts and figures, including offensive strategies, which are proactive actions to collect data or conduct operations to influence or neutralise the opposing party (Lowenthal, 2011), a defensive strategy that concentrates more on securing resources and data, as well as threat detection and prevention (Betz, 2019) and the last is a combination strategy which is a combination of offensive and defensive strategies and is the most effective strategy (Johnson, 2010).

Public Trust Theory

There are a variety of terms used to describe the concept of trust in various contexts, such as confidence, reliability, and trustworthiness. Differences in the use of these terms are normal because public trust has multidimensional dimensions that can be the focus of various disciplines, including psychology, sociology, politics, economics, and public administration. A number of experts have tried to provide definitions related to public trust. One of them is the view that public trust is optimism in vulnerable situations, where a trustee believes that the other party he trusts (trustee) will take care of his needs and interests. In difficult situations that may be experienced in general, individuals are optimistic that others will notice and care about their needs.

More generally, public trust can also be defined as people's confidence in the state, government, its institutions, policies and officials. This includes trust in the structures and processes in place within the government, as well as confidence that they will act in the public interest. Public trust refers to the optimistic beliefs of individuals in vulnerable situations, where one believes that others will look out for one's needs and interests in the face of common adversity. In addition, more broadly, public trust also encompasses people's confidence in the state, government, its institutions, policies and officials, with the expectation that they will act in accordance with the public interest (Irfani & Arif, 2022).

Instagram

Instagram, a mobile-based photo and video sharing application launched in October 2010 by Kevin Systrom and Mike Krieger, offers a free cloud-based platform. The app allows its users to easily share pictures or videos taken via smartphones (Reza Aditya Ariesandrio, 2018). Instagram has grown rapidly, with the number of global users reaching around 800



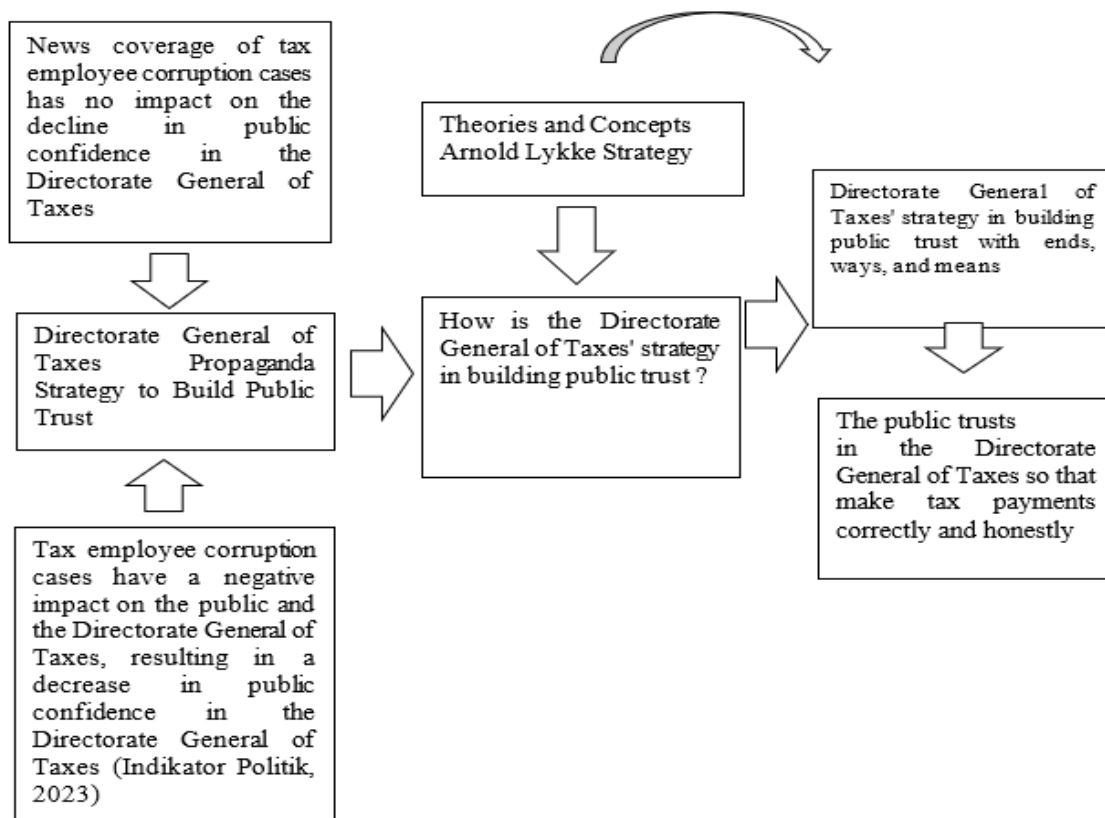
million. The app has become particularly popular among artists, musicians and photographers due to its policy of not claiming ownership rights to uploaded content, allowing them to retain rights to their work while gaining publicity. Interactions on Instagram include sharing visual content and building a follower base, with profiles displaying follower and followed counts, as well as content that can be viewed in followers' news feeds.

Framework of Mind

Taxes are the backbone and foundation for a country's economy and have a very important role in creating security, defence, and certainty for the state and its citizens, the Directorate General of Taxes as one of the agencies tasked with collecting taxes certainly cannot be separated from the public spotlight regarding the behaviour of unscrupulous officials at the Directorate General of Taxes who commit acts of corruption, news about tax employee corruption is one of the news that always attracts public attention, but this certainly does not reflect the behaviour of all tax employees who work with integrity and honesty in carrying out their duties. Tax employee corruption cases can cause public trust in the Directorate General of Taxes to decline, of course this is a threat to national interests because state revenues are disrupted, development is stalled because 70% of the State Budget is supported by taxes that the public pays. Therefore, it is important to carry out a fast and precise propaganda strategy (*velox et exactus*) so that public trust is maintained and does not affect public awareness in paying taxes.

Based on this explanation, a proposition can be formulated in this study, namely the propaganda strategy of the Directorate General of Taxes. The following below is a framework to clarify this research:

Picture 2 Framework of Mind



Source: researcher, October 2023



METHODS

This research uses a qualitative design to explain the meaning of group and individual behaviour through exploratory stages. The qualitative approach is based on the philosophy of post positivism which views phenomena holistically with cause-and-effect relationships (Moleong, 2013). Data analysis in this study used an inductive approach, starting from specific things to more general conclusions (Moleong, 2013). The purpose of qualitative research is to reveal phenomena naturally and gain in-depth understanding. The researcher also acts as the main instrument that influences the research process and data interpretation (Sugiyono, 2015).

This research uses a descriptive qualitative design aimed at analysing strategies in building public trust. Qualitative methods can form direct interactions between researchers and informants in order to obtain complete data in research.

In this study, the data collection techniques used were in-depth interviews and participant observation. In-depth interviews were conducted with purposively selected participants, namely those who have relevant experience or knowledge on the issue such as the Ministry of Finance, the Directorate General of Taxes, the National Intelligence Agency, academics and taxpayers. Participant observation is also carried out by paying attention to their reactions to the news and noting any responses or opinions that arise during the observation, to explain the strategy in building public trust after the corruption case of tax officials, this study uses observation guidelines observation guidelines as follows:

Picture 3 Observation Guidelines

No	Location	Subject	Description
1	The State Intelligence Agency	Intelligence and public relations officer	to make observations about propaganda strategies
2	Ministry of Finance of the Republic of Indonesia	public relations officer	to make observations about propaganda strategies
3	Directorate General of Taxes	Intelligence and public relations officer	to make observations about propaganda strategies and intelligence
4	Airlangga University Surabaya	Communication academics lecturer	to make observations about propaganda strategies in building public trust
5	Taxpayer's office	Owner or representative of the taxpayer	to make observations about community trust

Source: researcher, October 2023



The researcher used qualitative analysis techniques in this study, which involved organising, synthesising, searching, and finding data that would be used in the analysis process (Ahyar et al., 2020). The data was analysed using several steps according to the theory (Miles et al., 2014) analyzing data in three steps data condensation, data display, and conclusion drawing and verification.

Researchers used data triangulation validation techniques at this stage. Triangulation consists of triangulation of informants and data sources. Source triangulation was conducted to check the credibility of data through secondary sources (literature studies) and primary sources (expert informants, academics, related institutions). Informant triangulation was conducted by comparing information from one informant with another to ensure data credibility (Moleong, 2013).

This research examines the " Directorate General of Taxes Propaganda Strategy to Build Public Trust " in the period 01 January 2023 to 31 August 2023 with research locations in the cities of Jakarta and Surabaya.

RESULTS AND DISCUSSION

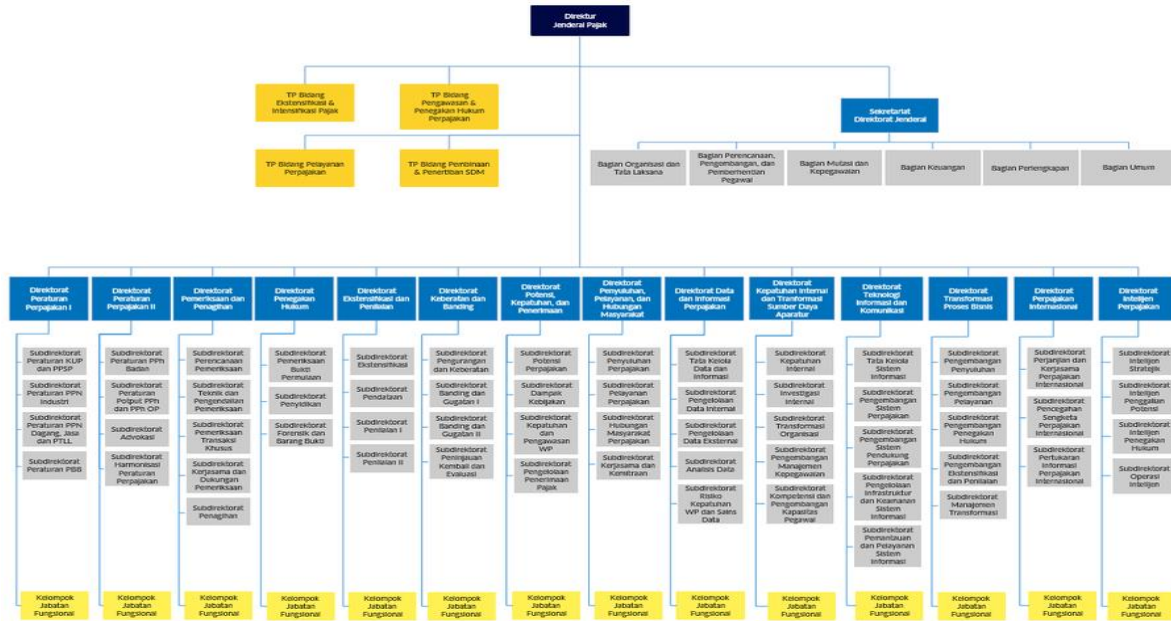
General Overview

The Directorate General of Taxes as part of the Ministry of Finance has an important responsibility in managing the taxation system in Indonesia in order to achieve the country's fiscal objectives. The main tasks of the Directorate General of Taxes include formulating and implementing tax policies: The Directorate General of Taxes designs tax rules and strategies that are in line with the country's conditions and needs. The Directorate General of Taxes is then responsible for implementing these policies effectively and efficiently, creating Taxation Standards in establishing norms, standards, procedures, and criteria that become references in all tax activities to ensure uniformity and legal certainty for all parties involved, providing guidance and supervision to taxpayers and tax officials throughout Indonesia to improve understanding and compliance with tax regulations, carrying out monitoring and evaluation to improve future tax policies and strategies, responsible for managing its own internal administration, including staffing, finance, and logistics and the Directorate General of Taxes can carry out other tasks assigned by the Minister of Finance.

To be able to carry out its duties and functions properly, the Directorate General of Taxes has a Vision and Mission that has been set as a goal of a public organisation. The Directorate General of Taxes has a clear vision and mission to become the best state revenue collection organisation. By improving tax compliance, modernising services, building a qualified tax apparatus, and providing competitive compensation, the Directorate General of Taxes is expected to help the country achieve sovereignty and independence.



Picture 4 Organizational Structure of the Directorate General of Taxes



Source: Directorate of Tax Dissemination, Services, and Public Relations

As seen in Figure 5, the Head Office of the Directorate General of Taxes consists of the Director General of Taxes who is an echelon 1 unit official and 19 Echelon 2 officials who consist of the Secretariat of the Directorate General, 14 Directorate units, and 4 Reviewer positions.

Directorate General of Taxes Propaganda Strategy

The news of Rafael Alun Trisambodo's corruption case has caused negative public sentiment towards the Directorate General of Taxes, this can be seen from the table below which illustrates the sentiment towards officials of the Directorate General of Taxes of the Ministry of Finance.

Social Media Analytics	Januari 2023	Februari 2023
Social Media Conversation	118.391	231.871
Positive Trust Level	54,50%	35,80%
Negative Trust Level	30,70%	47,50%
Neutral Trust Level	14,80%	16,70%

Table 1 Comparison of Trust Levels of Social Media Users

Source Kazee Media Monitoring

In January, there were approximately 118,391 discussions about taxes, with a positive sentiment of 54.5%, many of which were related to tax information, such as taxpayer data updates. The negative sentiment of 30.7% was mostly influenced by news about Angin Prayitno and money laundering cases. Meanwhile, in February, there were 231,871 discussions, with 35.8% positive sentiment, mainly related to the summoning of Rafael Alun Trisambodo by the KPK. The negative sentiment of 47.5% was mostly due to a beating case involving the son of a DG Tax official, and 16.7% was neutral, regarding the identity of the perpetrator who is the son of a tax official (mediaasuransinews.co.id, 2023).

Based on the data above, researchers analyze the strategies that have been carried out by the Directorate General of Taxes using the strategy theory initiated by Arthur Lykke where strategy is a combination of means, ways and ends.



Means

The Directorate General of Taxes is an echelon 1 unit in the Ministry of Finance with a personnel strength of 44,787 spread throughout the territory of the Unitary State of the Republic of Indonesia

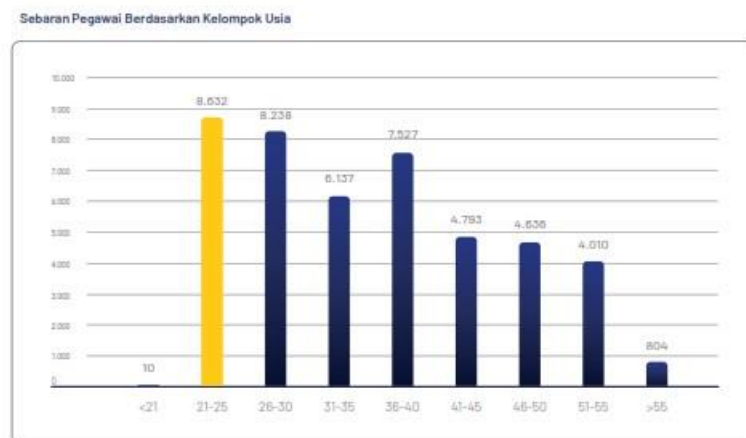
Picture 5 Resources of the Directorate General of Taxes



Source: (Directorate General of Taxes, 2023)

The number of personnel resources owned by the Directorate General of Taxes is mostly spread in Java Island with a composition of 28,565 employees spread across work units 1 Directorate Head Office, 18 Regional Offices, 202 Tax Service Offices, 29 Tax Services, Counselling and Consultation Offices and 2 Technical Service Units.

Picture 6 Distribution of Employees Based on Age Groups



Source: (Directorate General of Taxes, 2023)

The distribution of personnel at the Directorate General of Taxes is dominated by personnel aged 21-25 years with a total of 8,632 personnel, then personnel aged 26-30 years with the second largest number with 8,238 personnel, and those aged 36-40 years with the third largest number with 7,527 personnel. Of course, this is a significant resource in supporting the Directorate General of Taxes' propaganda efforts in building public trust.



Apart from personnel resources, social media is the main channel in efforts to build public trust

Picture 7 Directorate General of Taxes Social Media Activities

Aktivitas Media Sosial DJP, 2022			
Media Sosial	Jumlah Konten	Media Sosial	Jumlah Konten
Facebook	499	Instagram	361
YouTube	70	TikTok	251
Twitter	2.320	LinkedIn	373

Source (Directorate General of Taxes, 2023)

Until 2022, the Directorate General of Taxes has six official social media accounts that are utilised as a means to disseminate tax information to the public, namely: a) Facebook (Directorate General of Taxes); b) YouTube (Directorate General of Taxes); c) Instagram (@DitjenPajakRI); d) Twitter (@DitjenPajakRI); e) TikTok (DitjenPajakRI); and f) LinkedIn (Directorate General of Taxes). LinkedIn (Directorate General of Taxes of the Republic of Indonesia). TikTok and LinkedIn are two additional channels that the Directorate General of Taxes has started using since 2020 to further expand the reach of communication with the public.

Picture 8 Social Network Followers of the Directorate General of Taxes

Pengikut Jejaring Sosial DJP, 2018–2022					
Media Sosial	2022	2021	2020	2019	2018
Facebook	249.576	246.821	235.652	225.152	218.334
YouTube	102.582	66.151	34.188	13.300	8.697
Twitter	240.018	209.656	169.317	136.302	88.300
Instagram	358.625	278.080	222.202	154.000	100.101
TikTok	110.248	43.814	-	-	-
LinkedIn	47.307	17.256	-	-	-

Source (Directorate General of Taxes, 2023)

The Directorate General of Taxes' social media followers have increased sharply from year to year, with Instagram being the social media with the highest growth of 258,524 followers since 2018, followed by Twitter with 151,718 followers and finally TikTok which is experiencing rapid growth.

The Directorate General of Taxes as an echelon 1 unit of the Ministry of Finance of the Republic of Indonesia, has a significant personnel strength, with the age distribution of personnel dominated by young age groups, the Directorate General of Taxes holds great potential in building public trust. The emphasis on building awareness and corps pride among its employees, as suggested by Prof. Dr. Henri Subiakto, Professor of Communication, Universitas Airlangga, is key in optimising efforts to build public trust. The lack of budget at the Directorate General of Taxes so that it cannot use influencers or celebrities for propaganda, as explained by Farchan Noor Rachman, can be overcome by relying on the strength of its internal personnel to generate positive sentiment in the community through the application of the concept of internal influencers and Employee Advocacy programmes and Tax Volunteers for the Country (Renjani) in an effort to build public trust.

Ways

The Directorate General of Taxes has made early prevention and early detection efforts in dealing with the potential decline in public trust with a three-stage approach, namely the pre-crisis, crisis, and post-crisis stages. In the pre-crisis stage, early detection efforts are carried out by forming a crisis team and appointing a spokesperson in accordance with Directorate General of Taxes Circular Letter Number SE -17/PJ/2017 dated 14 July 2017 concerning Communication Guidelines within the Directorate General of Taxes (Directorate General of Taxes, 2017). The Circular Letter contains communication guidelines for handling crises within



the Directorate General of Taxes, events that can cause a crisis include employees who become criminal offences, class action lawsuits by taxpayers, IT system damage, hackers hacking the Directorate General of Taxes system, terrorist attacks on office units, natural disasters, fires, work accidents, taxpayer complaints published in the media, discrimination/human rights violations, HR policies that are considered unfair, sexual violence within the scope of work of the Directorate General of Taxes, workplace violence, infectious disease outbreaks, regulatory changes, investigations by other agencies related to indications of integrity violations, protests (demonstrations), boycotts and vandalism. In emergency situations that may affect the safety, reputation or operations of the Directorate General of Taxes, all communication channels must be coordinated by the Director of Directorate of Tax Dissemination, Services, and Public Relations.

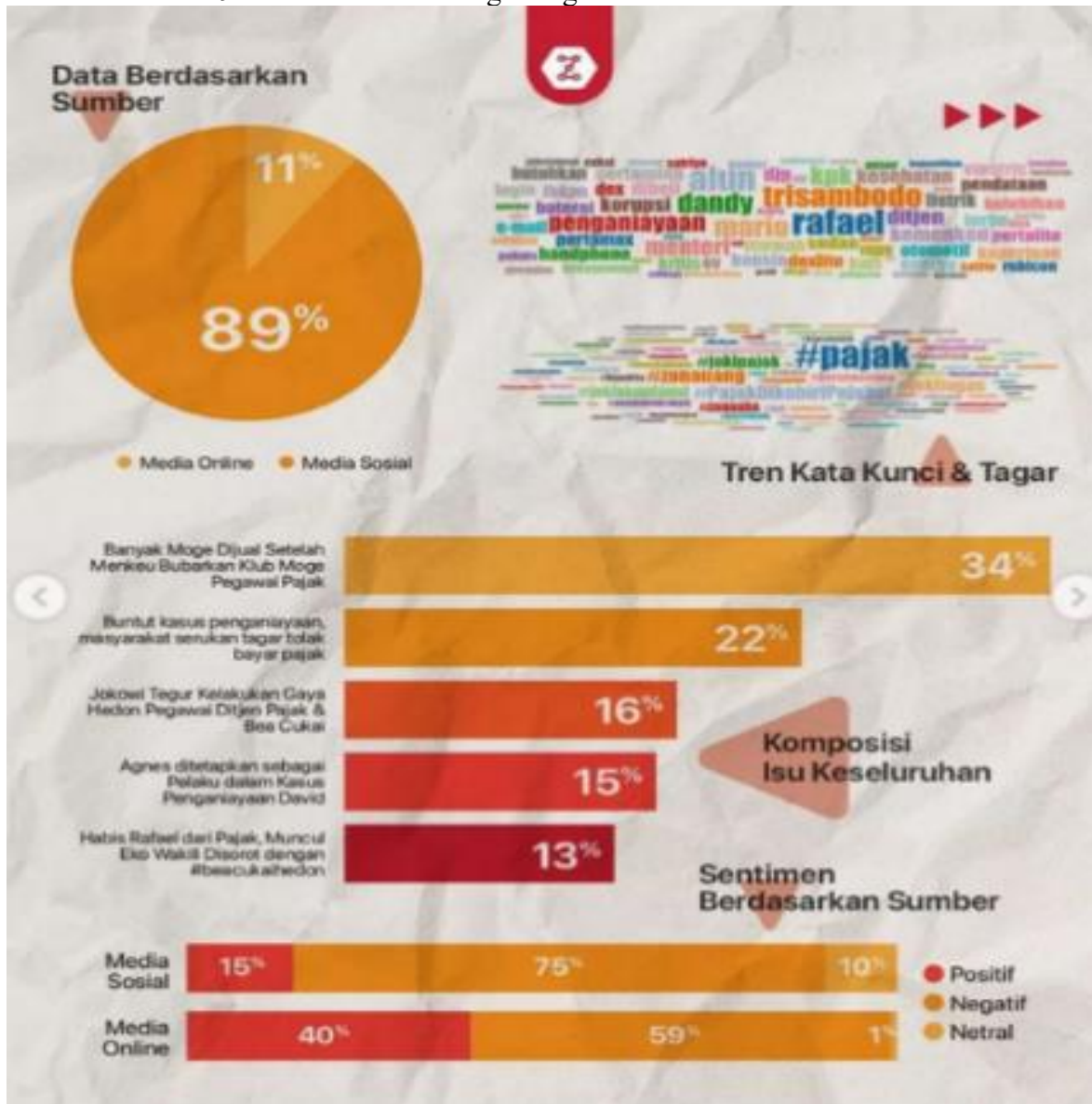
The crisis stage involves creating a communication strategy that includes important elements such as key messages, target audience, communication techniques, implementation schedule, person in charge of the activities, and implementation of the activities. This task also involves assembling a team of content creators from the Directorate General of Taxes to produce content that is effective in delivering crisis communication messages to the wider public. This step is essential to effectively handle a crisis situation. Crisis messages must be delivered clearly and precisely. The dissemination of these messages is done through various communication channels to ensure a wide reach. It is also important to maintain consistency in the messages delivered, by limiting direct statements to designated spokespersons. This is to ensure the accuracy and uniformity of the information conveyed. In addition, vertical units are instructed to share content that has been created by the Directorate General of Taxes' social media team. This aims to disseminate information uniformly and effectively. Lastly, internalisation measures need to be carried out to the Head of Public Relations and the Head of Cooperation Section in all regional offices to ensure that all teams are informed and involved in this crisis communication process.

In the post-crisis stage, the evaluation was conducted through monitoring and analysing the news. This includes observing responses on social media platforms and searching for information on popular news trends on Google, particularly with regard to public perception of the Directorate General of Taxes following the Rafael Alun incident. This activity aims to assess the effectiveness of the actions taken during the crisis and understand their impact on the public image and trust in the Directorate General of Taxes.

The Directorate General of Taxes establishes a crisis situation in connection with the Rafael Alun Trisambodo incident, where the main command of crisis management is at the Ministry of Finance's Bureau of Communication and Information Services by prioritising crisis management on social media information delivered by Farchan Noor Rachman Staff of the Directorate of Counseling, Services & Public Relations. Directorate General of Taxes, this is done because the majority of negative public sentiment towards this case comes from social media as monitored by Kazee Media Monitoring.



Picture 9 Public Sentiment Regarding the Rafael Alun Tisambodo Case

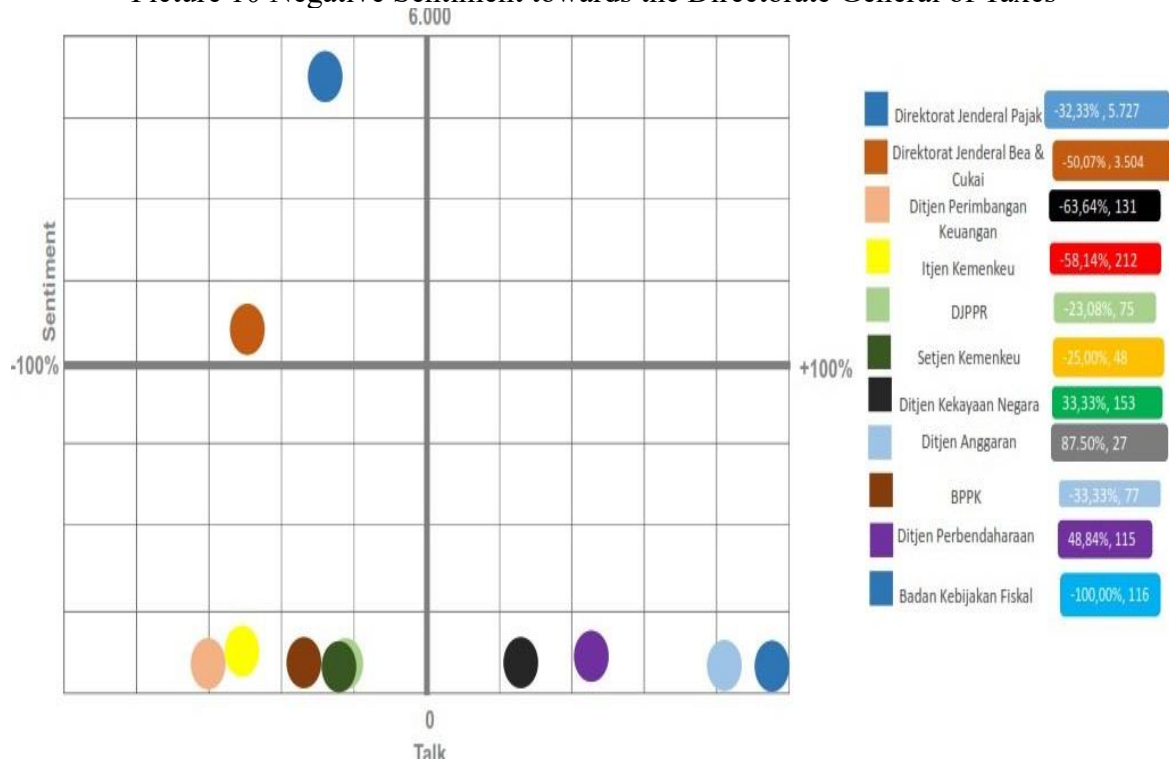


Source: Kazeid

Based on the picture above, it can be seen that the largest portion of public sentiment is on social media, namely 89% with negative sentiment at 75%, positive sentiment at 15% and neutral sentiment at 10%. This data is in line with the Daily Crisis Report of the Directorate General of Taxes. Social media of the Directorate General of Taxes where there is negative sentiment from social media towards the Directorate General of Taxes.



Picture 10 Negative Sentiment towards the Directorate General of Taxes



Source: (Directorate of Tax Dissemination, Services, and Public Relations, 2023)

There was 32.3% negative sentiment on social media regarding the Directorate General of Taxes after reporting on the corruption case committed by Rafael Alun Trisambodo with an intensity of 5,727 conversations occurring making the Directorate General of Taxes the institution most discussed on social media compared to other echelon I units within the Ministry Finance. The Directorate General of Taxes' Instagram is an institution that performs well on social media based on total engagement and engagement rate/post

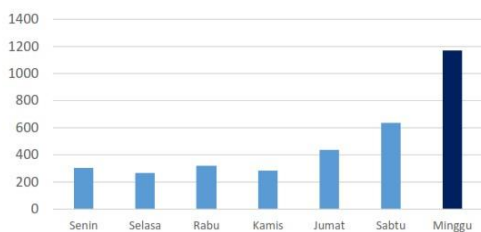
Picture 11 Social Media Performance of DGT

SOCIAL MEDIA PERFORMANCE

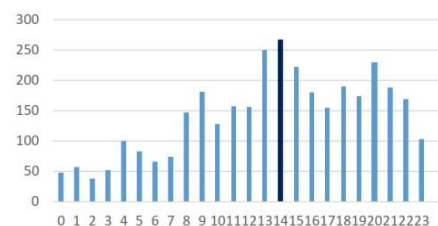
Secara keseluruhan, Instagram Direktorat Jenderal Pajak menjadi lembaga yang memiliki performa baik di media sosial bila berdasarkan total engagement dan engagement rate/post. Interaksi tertinggi terjadi pada Hari Minggu Jam 14.00

NO	ACCOUNT	TOTAL ENGAGEMENT	ENGAGEMENT RATE/POST	ENGAGEMENT/POST	POST MADE	LIKE	COMMENT	SHARE	AUDIENCE	AUDIENCE GROWTH
1	Instagram	26.222	0,847%	3.277,75	8	23.107	3.115	0	386.917	0,29%
2	Twitter	3.048	0,177%	381	8	1.123	536	1.389	257.058	-0,02%
3	Facebook	497	0,025%	62,125	8	321	57	119	251.179	0,01%
4	Youtube	311	0,266%	311	1	311	0	0	116.900	0,25%

Peak Day



Peak Time



*Engagement Rate = (Engagement / Followers) / Post

Source: (Directorate of Tax Dissemination, Services, and Public Relations, 2023)



Based on the picture above, the Directorate General of Taxes' Instagram received a total engagement of 26,222, far above the Directorate General of Taxes' Twitter 3,048 engagements, Facebook's 497 engagements and YouTube's 311 engagements. Based on this, it is necessary to carry out propaganda via social media Instagram in an effort to change negative public sentiment towards the Directorate General of Taxes. This is in line with the opinion of Henri Subiakto, Professor of Communication at Airlangga University, "Propaganda, if interpreted as political propaganda, is not suitable for use by the Directorate General of Taxes. However, if propaganda is considered as part of overall communication to avoid negative perceptions and carried out with comprehensive improvements, then this type of propaganda is acceptable. This is more in line with what is called "sociological propaganda" which aims to show better ways of life and positive changes in the long term. Instagram and other social media platforms can be used effectively by the Directorate General of Taxes, especially to reach young audiences such as millennials.

Each social media has its own audience segmentation which must be utilized according to its characteristics. This shows the importance of adapting the Directorate General of Taxes' communication strategy to various social media platforms in order to reach a wider audience." This is in line with Dr. Liestianingsih D. Dayanti, Dra, M. Si Chair of the Communication Department of FISIP Unair " Directorate General of Taxes focuses more on promotions or propaganda campaigns with a more positive and open approach such as campaigns or promotions. a communication strategy that is open, positive, and focused on image restoration. This may include public information campaigns, increased transparency, and efforts to showcase the integrity of the Institution by using messages and narratives that promote the integrity, transparency, and reliability of the institution. For example, emphasizing commitment to public services that are free from corruption and showing concrete efforts to improve systems and procedures. Social media and digital campaigns can be an important tool in spreading these messages to the public, emphasizing the integrity and loyalty of all Directorate General of Taxes staff in supporting programs aimed at rebuilding public trust." This opinion is in accordance with the results of research conducted by Anita, Ade Harsyeno (2023) which shows that the use of social media Instagram @ditjenpajakri has a significant impact on the response of the public who use the Directorate General of Taxes' information services. The Directorate General of Taxes uses a combination of crisis management approaches in an effort to build public trust in addition to moving to create narratives or content to manage and respond to all situations or criticism that arise on social media, actively mobilizing with elements of society such as the PBNU Executive Board, Barisan Ansor Serba Guna (Banser) Ministry of Religion and the victim's family.

This is in line with Yustinus Prastowo's statement, Special Staff to the Minister of Finance for Public Communications, "Indeed, we are still mostly on the defensive, yes. I realize this because we often still have this feeling of fear. Because of reputation, because of norms, because of habit, it makes us sometimes clumsy if we want to be offensive. So more often we wait, then we explain. Although in some ways it is also quite offensive. For example, in terms of involving stakeholders to understand the actual context. Yesterday we also built relationships quite regularly with other parties, other agencies, APH, including the media, and taxpayers. We do that too. Even though the measure is true, we are still a lot on the defensive. In my opinion, the combination of the two is also quite a large portion, yes. If we see. So we often invite resource persons, then invite stakeholders, associations, consultants, prominent taxpayers to listen. At the same time, we also convey it. Increasingly, mandatory compliance is also not yet completely high. So if we want to change, we have to change together. We must support each other and also avoid attempts to bribe and so on. Well, yesterday we also applied this in several things. So I think all three have been done, but the biggest portion is more defensive and



combination, in my opinion, sir." This statement is in accordance with the opinion of Dr. Liestianingsih D. Dayanti, Dra, M. Si, Head of the Communication Department, FISIP Unair

"In the context of strategy, offensive, defensive strategies or a combination of the two that can be used by DJP to build public trust. Strategies that can be used by DJP to build public trust, the approach taken depends on the particular situation. Both offensive and defensive strategies can be relevant, depending on the context and needs of the moment. For example, an offensive strategy may be necessary in situations that require the DGT to actively improve its image, while a defensive strategy may be more appropriate in dealing with crisis situations or when there is an attack on the institution's reputation."

Facing a potential decline in public trust, the Directorate General of Taxes has taken proactive measures through effective propaganda. The Directorate General of Taxes prioritises crisis management on social media and designs content to suit the needs of the audience. The propaganda is directed at responding positively to critical issues and changing public perception. Efforts include optimising the use of social media and collaborating with various parties to amplify messages and in an effort to build public trust.

Ends

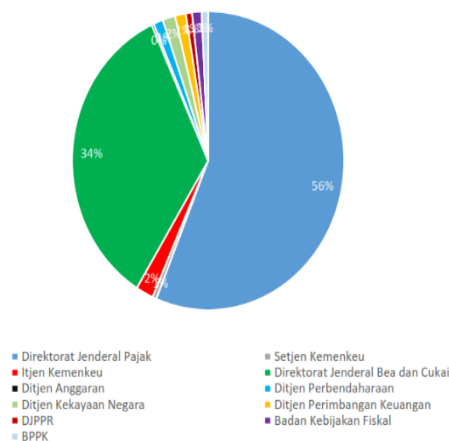
The main objective of the Directorate General of Taxes is to build public trust. Experts provide a picture of the multidimensional concept of public trust. Social activities have an important role in shaping public attitudes. It is categorised in 3 dimensions namely cognitive dimension, affective dimension, and behavioural dimension (Dwiyanto, 2013) conducted by the Directorate General of Taxes in an effort to build public trust through social media.

Cognitive Dimension

The existence of cognitive awareness makes people more responsive to all government actions, this can be seen from the positive response of the public to the Directorate General of Taxes through social media which can be seen in the picture below.

Picture 12 Dominate Conversations on Social Media

Berdasarkan *share of voice* Direktorat Jenderal Pajak mendominasi percakapan di media sosial sebesar 56% dikarenakan adanya Penjelasan mengenai langkah-langkah perpajakan DJP kepada Artis @showimah



Source: (Directorate of Tax Dissemination, Services, and Public Relations, 2023)

In the picture above, it can be seen that based on the share of voice, the Directorate General of Taxes dominates the conversation on social media by 56% due to the explanation of the Directorate General of Taxes' taxation measures to the artist @showimah, which exploded after the Rafael Alun Trisambodo case. The cognitive dimension in the context of interactions between the government and the public, as seen in the public's positive response to the Directorate General of Taxes through social media, shows how public beliefs and understanding



can be influenced. Public trust in the government is strongly related to how well the government interacts and communicates with the public. When the government, such as the Directorate General of Taxes, actively explains taxation policies and measures to the public, including through interactions with public figures as in the case of @showimah, this increases public understanding. This cognitive awareness makes the public more responsive and positively engaged to government actions, which is reflected in social media discussions. This approach is important to build a better relationship between the government and the public, which in turn increases public trust in the Directorate General of Taxes. The same thing was also conveyed by Ivone Tamara Putri, one of the media activists and taxpayers who access information from the Directorate General of Taxes through her social media.

Affective Dimension

The affective dimension refers to an individual's feelings or emotions which consist of emotional reactions to the object of attention

Picture 13 Top Postmade Instagram @ditjenpajakRI



Source: (Directorate of Tax Dissemination, Services, and Public Relations, 2023)

The picture shows the top three posts from the Directorate General of Taxes' Instagram account in April 2023. The first post, with 12,151 interactions, is a video that provides Shoimah with an explanation of taxation measures by the Directorate General of Taxes. The second post, with 5,909 interactions, is a Picture discussing the implementation of a new channel for electronic submission of the annual tax return. The third post, with 1,901 interactions, is a video about the donation of headscarves by the Directorate General of Taxes' young generation to orphanages and other institutions. These three posts are building public trust through the affective dimension, by creating a sense of connection and emotional involvement with the Directorate General of Taxes' activities. Informative posts and social activities help the public feel a personal connection with the Directorate General of Taxes, increase positive feelings, and strengthen trust in the Directorate General of Taxes.

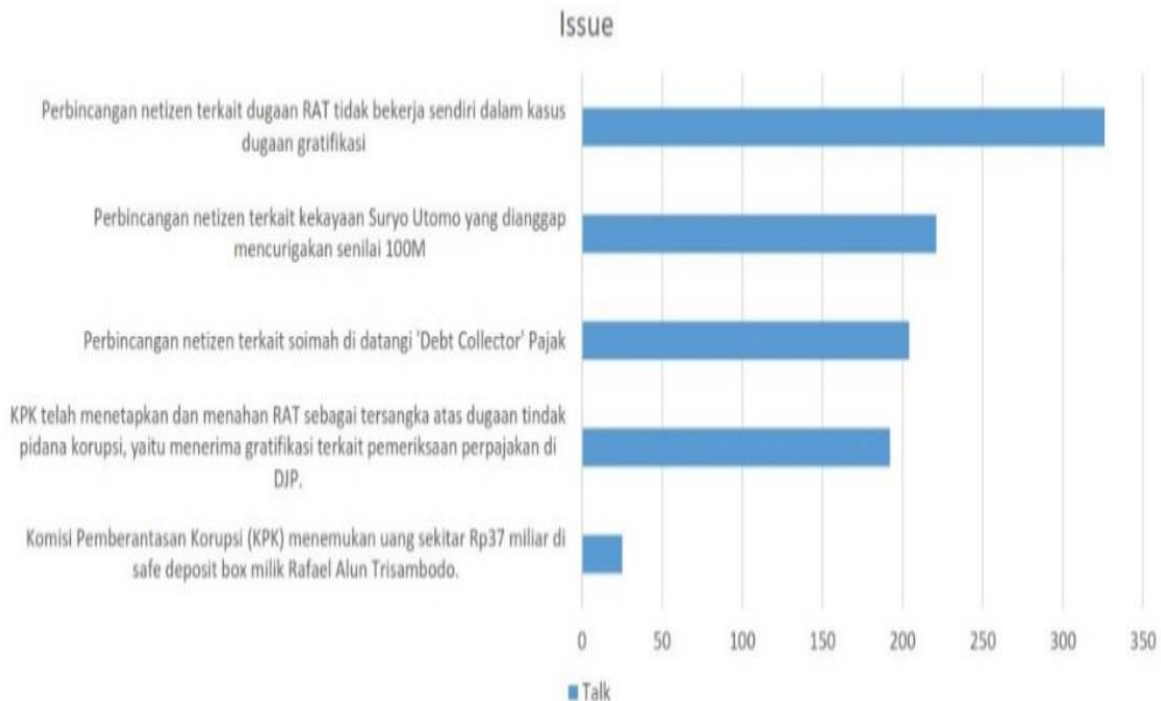
Behavioural Dimension

The behavioural dimension of public trust leads to how the public assesses the behaviour of the government and its officials. Individual behaviour is influenced by their beliefs and feelings towards an object which then forms individual attitudes. This can be illustrated by the public's reaction to the news of Rafael Alun Trisambodo's case on social media.



Picture 14 Top Conversation Issues on Social Media

TOP ISSUE



Source (Directorate of Tax Dissemination, Services, and Public Relations, 2023)

In the Picture above, it can be seen how the public assesses the behaviour of the government and its officials after the Rafael Alun Trisambodo case with the top topic of netizen conversations related to allegations that RAT did not work alone in the alleged gratification case, netizen discussions also involve aspects of Suryo Utomo's wealth which are considered suspicious not only that, netizens also highlight how the Corruption Eradication Commission (KPK) found money around Rp37 billion in Rafael Alun Trisambodo's safe deposit box, of course this depicts public questions about the commitment of the Directorate General of Taxes officials to the vision and mission of the Directorate General of Taxes related to the integrity of the tax apparatus, this is a crucial point for the community because it is a reflection of integrity and honesty which is the main capital of the Directorate General of Taxes as the backbone of Indonesia's development. This is in line with the research results of Yoma Bagus Pamungkas, Ami Saptiyono, Edi Nurwahyu Julianto (2022) presenting research on the use of Instagram media plays an important role in building trust and increasing public participation in government programmes. Effective use of social media and the right communication strategy can help the government achieve government targets in building public trust.

Building public trust is one of the objectives for the Directorate General of Taxes in carrying out its duties in order to achieve tax revenue. Through effective communication, transparency, and the implementation of values such as honesty and professionalism, the Directorate General of Taxes can strengthen relationships with the public as taxpayers. This is important to ensure the sustainability of the country's development, in which the Directorate General of Taxes serves as the main pillar in managing the country's finances.



The Directorate General of Taxes' strategy in building public trust is a combination of using the resources of 44,787 personnel spread throughout Indonesia with the support of social media followers who continue to increase applying the concept of Employee Advocacy and supported by Tax Volunteers for the Country as Renjani to conduct propaganda through Instagram with the aim of building public trust.

This shows that this research is in line with research (Zulfikar, 2021) where in the study it is stated that Ellul put forward an interesting typology of propaganda, dividing it into two types, namely political propaganda which focuses on short-term operations to achieve certain goals, and sociological propaganda which has a deeper nature and enters into various sectors, such as economic, social, and political. This propaganda aims to instil a certain way of life or ideology into society, with this step people are indoctrinated with a way of life or ideology. As a result, a generalised view of society is formed that the majority of people adhere to. People who do not follow this view are considered deviants.

CONCLUSION

Conclusion

The Directorate General of Taxes' strategy in building public trust uses a combination of resources of 44,787 personnel who are internal influencers and an increasing number of social media followers supported by the Tax Volunteers for the Country (Renjani) and the Employee Advocacy programme to conduct propaganda through Instagram, prioritise crisis management on social media and design content that suits the needs of its audience. This propaganda is directed to respond positively to critical issues and change negative public sentiment with the aim of building public trust in the Directorate General of Taxes.

Suggestion

The results of this study are expected to be the development of knowledge concepts related to propaganda in building public trust not only through Instagram but also through TikTok social media and conventional media such as television that can reach all corners of the country, so that propaganda efforts are not only used by the Directorate General of Taxes but can apply nationally. The results of this study are expected to be practical input for the Directorate General of Taxes, to be one of the considerations for increasing the budget in the Public Relations and Intelligence sectors in securing policies and conducting surveillance related to the use of social media and the spread of propaganda.

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