

Persuasive Communication of Indonesian Government for Tax Compliance Gaining During the COVID-19 Pandemic: Study on Message Posted at Instagram Account @DitjenPajakRI

Santi Maria Indah Setyawati, Andre Noevi Rahmanto, Ign. Agung Satyawan

Communication Management, Sebelas Maret University, Indonesia

Abstract: This paper aims to identify the communication strategies used by the Government of Indonesia for tax compliance gaining through a persuasive message posted on Instagram account @DitjenPajakRI during the COVID-19 pandemic. The data used in this study were all messages posted on Instagram @DitjenPajakRI from March 16th to June 11th, 2020. During that period, Government has the policy to stop all face-to-face tax services at the Tax Office due to COVID-19. The study was conducted using descriptive qualitative methods to describe the persuasive communication strategies by the government which was identified based on Compliance Gaining Theory developed by Marwell & Schmitt (1967). The study showed that the government used a combination of the following strategies: liking, promising, threatening, making moral appeals, and showing expertise about positive outcomes strategies. The mixed strategies implemented by Government in producing persuasive message aims to encourage tax compliance during the COVID-19 pandemic.

Keywords: Compliance Gaining, Communication, Government, Persuasive, Instagram, Tax Compliance

I. INTRODUCTION

During the COVID-19 pandemic, the Indonesian Government makes a policy to temporarily close the direct tax service in Integrated Service Place of Tax Office throughout Indonesia. This policy has been valid since March 16th, 2020 and it is extended up to June 11th, 2020. This government policy caused the service and tax information provision cannot be directly conducted [1], [2].

Termination of face-to-face tax service during the Covid-19 pandemic has the potential to trigger a decrease in the taxpayer compliance rate. In that limited condition, the Indonesian Government keeps trying to increase taxpayer compliance by appealing to the taxpayers to stay tax compliant. The appeal is conducted by spreading the message of tax compliance through social media platforms.

Instagram is one of the social media platforms which is actively used by the government as a medium for disseminating tax information and appealing to the public to have tax compliance. On the Instagram account @DitjenPajakRI, the government conducts socialization to the public through their post containing tax compliance appeals.

That effort is a persuasive communication form oriented to compliance gaining.

Persuasion is a communication process aimed to persuade and change attitude, opinion, and behavior which is conducted verbally or non-verbally, hence the person is willing to do what the persuader expects and acts of his own free will [3] [4] [5]. Persuasive communication is effective to motivate people to be ready and obedient to do an order even if it is limited in distance and time. In the previous research, Dellande, et.al conducted an investigation and they found that motivation is the main attribute of the customer to gain long-term compliance when the customer is far from the supplier [6]. Dellande and Nyer also investigated that public commitment has an important role to gain long-term customer compliance [7].

Persuasive communication has the purpose to persuade people's opinions, attitudes, or behavior [3]. In persuasive communication, a message becomes an important part of the communication process conducted to gain compliance [8]. Thus, persuasive messages need to be communicated with the right strategy which is oriented to gain compliance. Gaining compliance refers to an interaction in which one person tries to persuade another to want to perform the desired action, which may or may not be performed [9].

The productive research program about the strategy to gain compliance had been conducted by Marwell and Schmitt [10]. Marwell and David used the exchange theory approach as the basis for their compliance model. In the exchange approach, a person will comply with an exchange on something given by other people. This type of model is inherently power-oriented. In other words, a person will gain other people compliance if he has enough power in case of resources, and be able to provide or prevent something that they want [11].

According to Marwell and Schmitt message strategies for compliance gaining can be categorized into 16 categories which is usually used to gain other people's compliance, they are: Promising (promise to give reward for the compliance); Threatening (show punishment for those who are noncompliance); Showing expertise about positive outcomes

(show how good things will come to people who compliance); Showing expertise about negative outcomes (show how bad things will happen to people who are noncompliance); Liking (show friendship/friendliness); Pregiving (give reward before asking people's compliance); Applying aversive stimulation (apply punishment until compliance is seemed to be fulfilled); Calling in a debt (claim that someone owes something because of past kindness); Making moral appeals (describe that compliance as good morality); Attributing positive feelings (convey to other people that they will feel good if they are compliance); Atributing negative feelings (convey to other people that they will have trouble if they are noncompliance); Positive altercasting (associate compliance with good quality people); Negative altercasting (associate compliance with bad quality people); Seeking altruistic compliance (views compliance as just a help/ kindness); Showing positive negative esteem esteem (say that someone will be more favored if they are compliance); and Showing (say that someone will be more disliked if they are noncompliance) [11].

The previous research discussing persuasive communication had been studied in the health field [6] [7] [12], political campaign [13] [14], non-profit organization [15] [16], to a situation of conflict and propaganda [17]. However, there was a gap in the study regarding the selection of persuasive strategies to gain compliance in government organizations.

Based on the background above, this research is aimed to study the form and selection of persuasive communication strategies of the Indonesian Government to convey tax compliance messages through Instagram @DitjenPajakRI during temporary termination of face-to-face tax service during this pandemic. This research will answer the problem statement: How does the persuasive message of the Indonesian government in conveying tax compliance message through Instagram account @DitjenPajakRI during temporary termination of face-to-face tax service in the Covid-19 period? This research contributes theoretical implications based on the practice that occurred in the field.

II. RESEARCH METHOD

In this research, the researcher used a descriptive qualitative approach to study government persuasive messages to gain tax compliance which was uploaded on Instagram account @DitjenPajakRI.

The data which would be analyzed in this research are all messages posted on the official Instagram of Directorate General of Taxes @DitjenPajakRI. The messages were posted during the temporary termination of tax service in the Tax offices throughout Indonesia from March 16th, 2020 until June 11th, 2020 which was conducted to prevent the spread of the COVID-19 virus.

The analysis of persuasive message strategy to gain tax compliance would be conducted based on the Compliance Gaining model developed by Marwell and Scmith.

III. RESULTS AND DISCUSSIONS

3.1. Instagram Account @DitjenPajakRI as Media for Delivering Tax Information in Indonesia

Instagram account @DitjenPajakRI is a government official account managed by the Public Relations Social Media Team of Directorate General of Taxes. Through this account, the government is active to spread information in the taxation sector and persuade the public to fill their tax obligation. Based on the observation on the Instagram account @DitjenPajakRI, it was known that this account has been followed by 269 thousand followers and has uploaded 1807 posts until now.

From March 16th, 2020 until June 11th, 2020, when the Government temporarily terminated of face to face tax services in the Tax Office, the Directorate General of Taxes has been known uploading 55 posts on its official Instagram account @DitjenPajakRI. The result of the observation showed that the form of messages uploaded on Instagram @DitjenPajakRI was a combination of images or videos with text. The post content with image types in the form of infographics and photos. In each post, both image and video, account @DitjenPajakRI always posted with some captions in explanatory sentences and is followed by some hashtags (#).

Furthermore, the themes of post content on account @DitjenPajakRI during the research period are tax service information, tax calculation education, policy and program information in the taxation sector, Annual Tax Return (SPT) reporting appeal, and social content such as memorial day (i.e. Kartini Day, Nurse's Day) and religious holiday greetings (i.e. Easter, Ramadhan).

3.2. Government Persuasive Message Strategy for Tax Compliance Gaining

The following is a research finding explanation and discussion related to the message strategy used by the Indonesian government to persuade the public to comply with tax through persuasive message posts on the Instagram account @DitjenPajakRI during the COVID-19 pandemic.

1) Liking

According to Marwell and Schmitt (1967), liking is one of the message strategies which can be used to gain compliance. In the liking strategy, communicators pack message design showing likes, friendships, and friendliness which make audiences close without distance [11].

Based on the observation of persuasive message post on Instagram account @DitjenPajakRI, it was known that the government used the Liking strategy. It is shown in hashtag usage #KawanPajak. In some captions of persuasive message posts on account @DitjenPajakRI, they used greeting such as "Hai, #Kawan Pajak", "Halo, #KawanPajak". These greetings showed a friendly friendship symbol; even the Directorate General of Taxation gives a nickname "Kawan Pajak" for taxpayers. The use of the term "Kawan" can be interpreted as

a friendship symbol which showed that the government feels close to taxpayers like a friend.

Liking strategy can also be seen from sentence “Yuk” (Let’s) within the caption of some post contents, such as: “Yuk, lapor segera”. It also existed in the caption “Yuk, ikut #KelasPajak Online bareng Taxmin”. Although it aimed to appeal to the Taxpayers to report their taxes and participate in tax class socialization activities, the appeal seemed friendly and less formal by putting the word “Yuk” in the caption. The use of “Yuk” within the caption showed a symbol of friendly persuasion.

2) Promising

In a promising strategy, the message was designed by giving an impression that there will be a gift, a guarantee, and a benefit that will be obtained by someone if the target audiences are compliant even before the compliance is fulfilled [11]. The use of promising strategy in the persuasive message on the Instagram account @DitjenPajakRI existed within the post stated that the government will keep giving maximum service for taxpayers though it was conducted online. In the narration, the government seemed to promise maximum service during the closing of tax services during the COVID-19 period.

A promising strategy can also be seen in this informative post regarding the socialization of how to fill tax reporting form in the Online Tax Class program. Even though it was about the information on the Online Tax Class program, the caption @DitjenPajakRI gave additional narration stating that taxpayers can ask the question which later on will be answered by experts. The narration showed that there is a guarantee that all audiences’ questions concerning tax reports will be answered because there is a tax expert who will answer all audiences’ questions.

In addition, in the next narration, @DitjenPajakRI mentioned that the Taxpayers are still able to participate in the class while doing other works or drinking their coffee. In the narration, there was the impression that participation in the Tax Class Program is relaxed, fun, and does not formally bind the audiences because it was held online.

3) Threatening

The threatening strategy was used several times in the content of the compliance message posted on the Instagram account @DitjenPajakRI. Persuasive message posts using threatening strategy were mentioned fines and administrative sanctions if the taxpayer is late in paying and reporting taxes.

The post which showed the words “denda” (fine) and “sanksi administrasi” (administrative sanction) was used in the persuasive message post in which the government warned the public about tax reporting deadline along with information of administrative sanction. The sanction is a fine, and it is referred to the taxpayers who are late in reporting.

The emphasis on the words “sanksi administrasi” (administrative sanction) and “denda” (fine) was used together with the post on a day before, two days before, and on the last day of the Annual Tax Return deadline. By bringing up the words “sanksi administrasi” (administrative sanction) and “denda” (fine), the audiences were expected to immediately fill their tax obligation to avoid the sanction.

4) Making Moral Appeals

Making moral appeals became the second strategy used by the government in the persuasive message to gain tax compliance. The messages within this strategy were designed to directly target audiences to the moral obligation in fulfilling tax obligation. The Persuasive messages using the Making moral appeals strategy can be seen in the use of the hashtag “#SudahPunyaTapiBelum”.

The use of hashtag #SudahPunyaTapiBelum” can be interpreted as a satire for someone’s moral obligation related to taxation. The hashtag emphasizes that the Taxpayers who have tax obligations but have not filled their obligation yet. Furthermore, hashtag #SudahPunyaTapiBelum can be interpreted in several contexts, are: (1) already have income, but do not have tax ID number yet; (2) already have income, but have not paid the tax yet; (3) already have a tax ID number, but have not made tax report yet; or other interpretations related to not fulfilling someone’s tax obligation.

Persuasive message to gain compliance which uses making moral appeals strategy is also contained in an appeal to immediately report the tax before deadline. It is written along with narration stating that tax compliance is a form of concern for the state. The narration of the caption mentioned that the public is appealed to give their best support by not to delay the tax payment and report since the tax is highly needed to provide health facilities to handle and overcome COVID-19.

5) Showing Expertise about Positive Outcomes

In some messages posted by Instagram account @DitjenPajakRI, the government also used showing expertise about positive outcomes strategy. Examples of this strategy selection are the use of the hashtag “#PajakKitaUntukKita” and “#PajakKuatIndonesiaMaju” pinned in all posted contents of compliance messages. This hashtag was mentioned in the last part of the posted content. Moreover, this hashtag also has functioned as jargon which has been frequently used by the Directorate General of Taxes since the preceding year.

The message which was going to be conveyed through the hashtag “#PajakKitaUntukKita” was to persuade the public to have the same spirit and understand meaning that the taxes paid will be returned to us through the results of development, public facilities, health services, and the use of APBN (State Budget) and APBD (Regional Government Budget) funds that are intended for the society. Meanwhile, the hashtag “#PajakKuatIndonesiaMaju” means that the taxes paid by the society will make Indonesia advance. In addition, the more

taxes collected the more sources of state revenue that can be used for development for the progress of the country.

IV. CONCLUSION

In the COVID-19 period, the scope of direct communication is increasingly limited. The way the government institution selects persuasive communication strategy to gain tax compliance as resilience during this pandemic is an interesting case to be studied. This research aims to identify the strategy of persuasive communication used to increase tax compliance on the Instagram account @DitjenPajakRI during COVID-19 pandemic. The study showed that the government used combination strategies, they are: liking, promising, threatening, making moral appeals, and showing expertise about positive outcomes strategies.

Furthermore, this research was only limited to descriptive research which was conducted by qualitative approach. It has purpose to give strategy description used by Government for tax compliance gaining, so it was unable to answer whether the strategy was effective to increase taxpayers compliance or not. Therefore, the next research is able to examine whether those persuasive messages application is effective for persuading the public to comply with tax or not.

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