

# REGIONAL REVENUE AGENCY PUBLIC COMMUNICATION STRATEGY IN AN EFFORT TO INCREASE AWARENESS AND PUBLIC COMPLIANCE IN PAYING TAXES IN SERDANG BEDAGAI DISTRICT

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## Abstract

*The background of the research is effective communication as the key to providing public services for tax obligations. The purpose of this study is to determine and analyze the public communication strategy of Bapenda Serdang Bedagai Regency. The research method used in this study is a qualitative method. Data collection was carried out by interviewing 9 informants. Data analysis was carried out by means of reduction, data presentation and drawing conclusions. The results of the study indicate that: Bapenda's communication strategy in providing Public Services to the community in Serdang Bedagai Regency, through socialization activities that are intended to invite the audience, meaning that the approach used in conveying information aims to actively involve the community, electronic media such as Radio can help reach a wider audience Bapenda utilizes various communication channels, such as social media (Facebook and Instagram), print media (banners and brochures), electronic media (Sergai FM Local Radio) to reach a wider audience to provide information that the use of social media allows Bapenda to reach the younger generation and active internet users, while print and electronic media reach people who may be more comfortable with traditional formats. In addition, direct socialization activities provide opportunities for the community to interact and ask questions, thus creating a more open dialogue.*

**Keywords:** *Communication Strategy, Taxes, and Local Revenue*

## INTRODUCTION

Government agencies provide services to the community called public services, public communication has a very important role in improving the quality of services because all forms of public services require communication. Communication in an organization is the backbone that ensures smooth information flow, effective coordination, fast problem solving, and good relationships between members of the organization. Communication helps in making the right decisions, building a positive work culture, and improving the overall performance of the organization. The role of communication in an organization is very important because it affects the effectiveness, efficiency, and quality of relationships between individuals. Communication can improve cooperation between employees, reduce conflict, strengthen organizational culture, and help in achieving overall organizational goals. With effective communication, information can be conveyed clearly, decisions can be made based on timely information, and employees feel more motivated and involved in the work process. Good communication can affect. Bapenda is a Regional Apparatus Organization (OPD) that plays an important role in maintaining operational efficiency, facilitating coordination between work units, and strengthening relationships with the community. Communication ensures a smooth flow of information between all parts and levels in the OPD. This involves delivering instructions, reports and updates efficiently to support the implementation of tasks and the achievement of goals. Communication also facilitates coordination between work units within the OPD to ensure effective collaboration in implementing complex programs and projects, and clearly communicates policies and procedures to all OPD members to ensure consistent understanding of each other's duties and responsibilities. 14; Roeva et al, 2015). Everything referred to in the text must be listed in the section The source of local revenue which until now has played a very potential and dominant role in almost

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all regions in Indonesia is the regional tax and regional retribution sector. According to Rochmat Soemitro in (Mardiasmo, 2013: 1), tax is a contribution from the people to the state treasury based on the law (which can be enforced) without receiving direct reciprocal services (counter-performance) and which are used to pay for general expenses. Based on the understanding above, it can be concluded that the collection of regional taxes by the city/district government from the community is basically aimed at the community (Umbu, et al., 2021).

## **RESEARCH METHODS**

Qualitative research method is a research approach that focuses on an in-depth understanding of social, cultural, and human behavioral phenomena through the collection and analysis of descriptive, narrative, and interpretive data. The method used to solve the problem is written in this section is This research uses a qualitative method, Qualitative research method is a research method that collects and analyzes data in the form of words and human actions without any attempt to quantify the qualitative data obtained (Afriзал, 2015: 102). The starting point of the research is based on the interest in knowing the problems or social phenomena that arise due to various stimuli, and not on the research methodology, even though the method used in this study is a qualitative method, the starting point of such research, it must be remembered that the research methodology is an important element to maintain the reliability and validity of the research results (Bungin, 2008: 76).

## **RESULTS AND DISCUSSION**

### **1. Bapenda Public Communication Strategy**

The socialization conducted by the Regional Revenue Agency to taxpayers and regional apparatuses is the socialization of regional regulations regarding tax collection, cooperation with other agencies/institutions, taxpayer registration, and regional tax payment systems. Communication techniques that are often used to increase public awareness and compliance in paying taxes. In an interview with the Secretary of Bapenda, Mr. Riadi Putra Sinuraya, SE, who said that:

"Socialization to taxpayers in Serdang Bedagai Regency is carried out through direct meetings with taxpayers and village government officials. Bapenda also approaches the people of Serdang Bedagai Regency through social media and audio media, namely Sergai FM radio in order to provide insight into the importance of taxes, especially PBB-P2 and BPHTB for the development and welfare of the people of Serdang Bedagai Regency which continues to be sustainable, not only through radio and social media Bapenda also seeks to cooperate with regional apparatus or related agencies in order to optimize regional tax revenues through the installation of banners and billboards. "After that, to get more in-depth information, the author also interviewed the Head of Regional Revenue Management, Mr. Ferry Indrawan, SE, who said that;

"For the effective method itself, it is socialization to the village to provide information directly. This method allows face-to-face interaction and provides an opportunity for the community to ask questions and get direct clarification."



Figure 4.2 Notification via banner by Bapenda

Although several efforts have been made by Bapenda Serdang Bedagai Regency, we cannot deny that there are still some people who do not comply with paying their tax obligations, this is proven in the field. However, even though there are still some people who do not comply with paying their tax obligations, with the communication strategy carried out by Bapenda by holding Socialization, Coordination, and appeals through Radio, Social Media, Banners and Billboards that are provided, at least it can minimize the number of people who still have a low level of awareness and obligation to pay taxes.

## 2. Strengthen the regional tax collection process

Serdang Bedagai Regency is carried out through a number of strategic steps in the regulatory sector and cooperation with various related parties. In the regulatory sector, efforts are made by accelerating the preparation of Regional Tax and Retribution Regulations in accordance with the HKPD Law, and facilitating regulations to facilitate and increase regional tax relief in order to optimize and improve the regional tax database (Mulyana, 2020). Meanwhile, in the cooperation sector, the Regional Revenue Agency (Bapenda) strengthens cooperation with all stakeholders related to the goal of intensifying and extensifying regional taxes. To find out that the public can pay taxes on time, the author also interviewed the Secretary of Bapenda, Mr. Riadi Putra Sinuraya, SE. The following are the results of the interview:

“We have developed an online payment system that allows taxpayers to pay their taxes from their home or office at any time. This system simplifies the payment process and reduces the possibility of delays.”

These cooperation steps include expanding cooperation with banks and online payment institutions, cooperation with the prosecutor's office in collecting forced tax efforts, and cooperation with various other related agencies (Anwar et al., 2018). In addition to collaborating with government agencies, Bapenda also involves non-government stakeholders such as communities and religious leaders in efforts to socialize and educate about tax payments, especially PBB-P2 Tax (Syamsuddin, 2017). Head of Regional Revenue Management Mr. Ferry Indrawan, SE stated that:

"We work with schools to integrate taxation materials into the education curriculum. This aims to build an understanding of the importance of complying with tax obligations from an early age." The results of these efforts are reflected in the development of the number of regional taxpayers in Serdang Bedagai Regency from 2021 to 2023, as seen in the table below:

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**Regional Tax Achievement Target TableSerdang Bedagai Regency  
2021 to 2023**

o	Types of taxes	Total percentage of taxpayers		
		2021	2022	2023
.	Hotel	97.81	7.47	66.4
.	Restaurant	54.49	02.23	.46
.	Entertainment	77.38	9.73	79.3
.	Advertisement	31.86	0.05	24.7
.	Street Lighting Tax	13.93	6.91	17.9
.	Parking	87.70	6.03	.10
.	Groundwater	68.80	6.84	.66
.	Swift's nest	67.61	19.05	.00
.	Non-Metallic Minerals and Rocks	18.43	1.09	.07
0.	UN	58.75	8.62	01.6
1.	BPHTB	80.74	3.83	.95
Number of Taxpayers		97.81	1.84	.21

Source: Serdang Bedagai Regional Revenue Agency, 2024

### Discussion

In terms of communicators delivered by Bapenda Serdang Bedagai Regency in improving tax payment compliance by conducting socialization activities, the nature of socialization is inviting, meaning that the approach used in conveying information aims to actively involve the community. In this context, socialization does not only function as a means of conveying information, but also encourages participation, dialogue, and interaction. In this way, the community is invited to understand the importance of tax payment compliance and how their contribution plays a role in regional development.

In choosing a communication media, one must consider the characteristics, objectives, and content of the message to be conveyed, as well as the type of media owned by the audience/communicant. Bapenda Serdang Bedagai Regency in disseminating information about incentive programs chooses several communication media, such as: print media and social media. In disseminating messages, Bapenda usually uploads banners/billboards on their social media accounts, in addition to using print media such as brochures that are distributed to the audience/communicant, especially during socialization to attract attention in conveying information. Then, at the implementation stage, Bapenda does not have a specific schedule for conducting socialization. From the results of the research that has been conducted by the author, here the author can see how big a role is played by Bapenda service officers, and after the author sees directly how the communication strategy activities carried out by Bapenda, Thus, it can be concluded that various strategic



communication steps that have been implemented have succeeded in increasing taxpayer participation in Serdang Bedagai Regency.

## CONCLUSION

In terms of communicators delivered by Bapenda Serdang Regency has taken proactive steps in increasing public awareness of the importance of tax compliance. Through socialization activities that are inviting Socialization is inviting the audience which means that the approach used in conveying information aims to actively involve the community. Bapenda does not only convey information, but also seeks to create community involvement. The media chosen by Bapenda is the right and strategic media selection in an effort to convey information and increase public awareness about taxes. By considering the characteristics of the local community, Bapenda utilizes various communication channels, such as social media (Facebook and Instagram), print media (banners and brochures), electronic media (Sergai FM Local Radio) to reach a wider audience to provide relevant information to the community. as well as socialization with ranks at the Village and Sub-district levels is very important to provide understanding and information that you want to convey to the community.. The lack of public compliance regarding paying taxes is the reason why Bapenda continues to provide information on how to avoid tax arrears, the importance of completing tax obligations on time and the consequences of delays.

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