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Communication Strategy of Tax Officers in Increasing Tax Compliance of Food and Beverage PBJT Taxpayers in Pondokgede District

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Abstract: This study aims to analyze the communication strategies used by tax officials to improve taxpayer compliance with the Certain Goods and Services Tax (PBJT) in the food and beverage sector in Pondok Gede District, Bekasi City. This study is driven by low tax compliance, despite the culinary sector's significant potential for Regional Original Revenue (PAD). The methodology employed in this study is qualitative with an interpretive approach, including in-depth interviews with the Head of the Tax and Retribution Unit (UPTD) in the Pondokgede area and several taxpayers. The analysis utilizes Cutlip, Center, and Broom's (2016) public communication strategy theory, which emphasizes the importance of strategic communication planning in fostering reciprocal relationships between public organizations and the public. Furthermore, this study relies on public service theory, which emphasizes empathetic communication and transparency as essential elements in public services focused on public satisfaction. The results of this study indicate that communication strategies play a central role in fostering awareness and trust among taxpayers. Three main approaches were used: a humanistic-interpersonal approach that emphasizes empathy and direct communication; a participatory approach that involves taxpayers in outreach activities; and a digital-adaptive approach through the use of social media and online platforms. The conclusion of this study indicates that improving tax compliance depends not only on fiscal policies or sanctions, but also on the quality of public communication that is educational, persuasive, and sustainable. Clear, open, and empathetic communication can build trust and motivate the public to actively participate in paying taxes as a contribution to regional development.

Keyword: Communication Strategy, Taxpayer Compliance, Certain Goods and Services Tax, Pondok Gede.

INTRODUCTION

Regional taxes are a key source of Regional Original Revenue (PAD), crucial for supporting regional development and the provision of public services. Through these taxes, the government can manage budgets for various programs aimed at improving public welfare,

building infrastructure, and strengthening the local economy. Regional taxes serve not only as an economic tool but also as a form of community participation in regional development.

One type of regional tax that contributes significantly to local revenue (PAD), particularly in urban areas, is the Certain Goods and Services Tax, which applies to the food and beverage sector. This tax is levied on consumption activities carried out by residents in establishments such as restaurants, cafes, and other culinary businesses. Pondok Gede District, a densely populated area with rapid culinary business growth, is a significant contributor to the growth of the culinary industry. This tax can be a significant source of regional revenue. However, this potential remains underutilized due to low levels of taxpayer compliance.

Tax compliance is a long-standing issue in regional tax management. Many business owners don't fully understand the mechanisms, obligations, and benefits of the taxes they pay. Some still view taxes as a burden that reduces profits, rather than as a contribution to regional progress. Furthermore, communication barriers often arise between tax officials and business owners, resulting in inadequate information regarding tax regulations and payment procedures.

In this situation, effective public communication is essential to increase tax awareness and compliance. As the frontline in implementing public policy, tax officials play a strategic role in disseminating information, providing education, and building positive relationships with taxpayers. A communication approach that is not only instructive but also persuasive and friendly is believed to increase public trust and goodwill toward voluntary tax payment.

Tax compliance is also linked to economic aspects, as well as psychological and social factors. Public perceptions of the transparency and reliability of tax institutions can influence their attitudes toward fulfilling their tax obligations. Therefore, tax officials need to be skilled in adaptive and empathy-based communication strategies, so that interactions with taxpayers are more dialogue-based and involve two-way participation.

Furthermore, in today's digital age, communication challenges have also changed. Much information comes from social media or other digital channels, which is sometimes inaccurate, which can lead to misunderstandings among taxpayers. Tax officials are expected to not only conduct direct outreach but also utilize digital media to increase transparency and tax education. This aligns with the concept of modern public service, which emphasizes accountability, efficiency, and community engagement.

This situation emphasizes the importance of research on how communication strategies and interpersonal approaches of tax officials can influence taxpayer compliance with Certain Goods and Services Tax in the food and beverage sector, particularly in Pondok Gede District. This research views communication as more than just conveying messages, but rather as a strategic tool for building public awareness, trust, and behavioral change towards taxes. Through interpretive qualitative methods and a communication perspective within organizations and taxpayer behavior, this research is expected to provide a better understanding of how local tax officials conduct public communication practices. This aims to improve public services that are more humane and focused on collective awareness.

Frequent problems in implementing the Certain Goods and Services Tax (PBJT) for food and beverages relate not only to administrative aspects, but also to communication and perceptions between tax officials and taxpayers. Many business owners still lack a thorough understanding of PBJT regulations, including rates, reporting methods, and payment procedures. This lack of understanding is usually not due to a lack of awareness, but rather to a lack of educational and dialogue-based outreach from local tax authorities.

On the other hand, the negative stigma against tax officials poses a significant psychological barrier to building good relations between the government and the public. Some business owners still believe that tax officials tend to be formal, bureaucratic, and uncommunicative. This perception creates a social distance that makes taxpayers hesitant to interact or ask questions when facing difficulties in fulfilling their tax obligations. As a result,

many taxpayers report or pay taxes incorrectly, and some prefer to delay or avoid these obligations.

Furthermore, weak two-way communication between tax officials and business owners exacerbates the situation. The communication process still tends to be top-down, where information is only conveyed from officers to taxpayers. This makes the public less involved in understanding and acknowledging taxes. Effective communication should allow for interaction, clarification, and feedback that can build trust and a sense of ownership in the regional tax system.

In this context, a public communication strategy is crucial. A well-designed and humane communication strategy can serve as a bridge between the government, which administers taxes, and the public, who are subject to taxation. Tax officials are expected to not only convey information formally but also function as public communicators who understand the social, cultural, and psychological characteristics of taxpayers. With an empathetic, transparent, and participatory interpersonal approach, tax officials can help build trust and transform negative perceptions into cooperation in fulfilling tax obligations.

This success in improving taxpayer compliance depends not only on fiscal policy or administrative sanctions. It also depends on how local governments, through their tax officials, develop educational, persuasive, and sustainable communication strategies. An effective public communication strategy will create a social environment that encourages voluntary compliance, where the public perceives taxes as a shared contribution to regional progress.

This study aims to analyze how communication methods and interpersonal approaches applied by tax officers can influence the awareness and compliance of PBJT taxpayers in Pondok Gede District. In the context of public services, communication is not merely the process of conveying information from the government to the public, but also involves social interactions that help build trust, shared understanding, and shared responsibility for tax obligations. Through good communication, tax officers not only function as policy communicators but also as liaisons and facilitators to create a positive public view of the regional tax system.

From an organizational communication perspective, the effectiveness of a communication strategy depends on the extent to which public institutions can manage an open, consistent, and meaningful exchange of information between tax officials within the organization and taxpayers outside the organization. According to the organizational communication theory proposed by (Katz and Kahn, 1978), public organizations operate as open systems that must be able to adapt to their environment through healthy and responsive communication channels. In this case, the success of communication in the local tax environment is largely determined by the ability of officials to adapt their communication methods to the needs, level of understanding, and socio-economic characteristics of taxpayers.

Furthermore, the Strategic Communication Management theory proposed by (Cutlip, Center, and Broom, 2016) emphasizes that success in public communication strategies is not only determined by how widely the message is disseminated, but also by the institution's ability to build relationships based on trust and mutual understanding between public organizations and the community. In the case of local taxes, this means that communication carried out by officials must have a further purpose than simply conveying obligations; they also need to build voluntary willingness from taxpayers through open and empathetic interactions.

Interpersonal approaches also play a crucial role in this process. According to the theory of Interpersonal Communication Competence (Spitzberg and Cupach, 1984), effective interpersonal communication is characterized by social skills, sensitivity to context, and the ability to build respectful relationships. In interactions between tax officials and taxpayers, interpersonal skills such as active listening, empathy, and politeness can enhance message acceptance and strengthen trust in tax institutions. This suggests that interpersonal

communication serves as a psychological bridge that helps the public understand taxes not as a burden, but as a shared contribution to public welfare.

Furthermore, the theory of Planned Behavior expressed by (Ajzen , 1991) is also relevant in explaining the relationship between communication and tax compliance. This theory states that a person's behavior, including tax compliance, is influenced by three main factors: attitudes toward the behavior, prevailing social norms, and perceptions of self-control. With effective public communication and an empathetic interpersonal approach, tax officials can influence these three factors: forming a positive attitude among taxpayers toward taxes, creating a social norm that paying taxes is a moral obligation, and increasing taxpayers' confidence in fulfilling their obligations.

Therefore, this study examines the communication strategies of tax officials as a crucial component of public organization communication that influences public social behavior. Strategically designed communication conducted through personal interactions will not only improve taxpayers' understanding of PBJT regulations but also increase their awareness, trust, and active participation in supporting the sustainability of regional development. Through an interpretive approach, this study seeks to understand the social meanings behind tax officials' communication practices and how these interactions shape compliance behavior within the context of a more humane public service.

Public communication strategies are a crucial element of the communication function within government organizations to provide services to the public. (Cutlip, Center, and Broom , 2016) state that for a communication strategy to be successful, the primary focus must be on developing mutually beneficial relationships between the organization and the public. In the case of regional taxation, the public in question is the taxpayers who interact directly with tax officials. The success of tax officials depends not only on their ability to convey information, but also on their ability to build trust, demonstrate empathy, and foster mutual respect.

The theory of public communication strategy emphasizes that government communications must be transparent, participatory, and responsive. Transparency refers to the need to convey information regarding tax regulations, rates, and payment procedures clearly and easily understood. Meanwhile, participatory means involving taxpayers in the socialization and discussion of tax policies, so they feel part of the system. Responsiveness means tax officials must be able to listen to complaints, provide solutions, and demonstrate responsiveness to taxpayer needs (Mulyana, 2018).

In addition to public communication theory, a direct communication approach is also very important in the relationship between tax officers and taxpayers. (Devito , 2013) states that interpersonal communication consists of the exchange of personal and direct messages, with the aim of building trust and mutual understanding. In tax services, an interpersonal approach means that tax officers need to demonstrate persuasive, empathetic, and humane communication skills so that messages about the importance of tax compliance can be well received by taxpayers.

From an organizational communication perspective, tax officials act as representatives of local governments in conveying fiscal policies to the public. (Goldhaber , 1993) suggests that effective organizational communication requires coordination in message delivery, consistency of information, and alignment between organizational values and the behavior of communicators. This means that the attitudes and actions of tax officials in the field must reflect the image and credibility of the tax organization itself. If communication focuses on good public service, then public trust and compliance will increase.

Meanwhile, from a taxpayer behavioral perspective, the Theory of Planned Behavior (Ajzen, 1991) can explain how attitudes, subjective norms, and behavioral control influence a person's intention to comply with tax obligations. Effective communication from tax officials can influence all three factors: creating a positive attitude toward taxes, fostering a social norm

that paying taxes is a shared responsibility, and strengthening the perception that the tax payment process is easy and can be done with the assistance of officials.

This, the combined theories of public communication strategies, interpersonal communication, and taxpayer behavior provide a solid theoretical framework for understanding the interactions between tax officials and entrepreneurs. This research views communication not only as a process of conveying messages but also as a means of changing social behavior that encourages increased taxpayer awareness and compliance at the local level, particularly in the context of food and beverage taxes in Pondok Gede District.

METHOD

The approach used in this study is qualitative with an interpretive paradigm, because the main objective of this study is to understand the meaning behind the communication actions and social interactions between tax officers and taxpayers. The researcher chose this approach to delve deeper into the experiences, views, and communication methods applied by tax officers to improve taxpayer compliance with Certain Goods and Services Tax (PBJT) in the food and beverage sector in Pondok Gede District. This study was conducted in Pondok Gede District, Bekasi City, which is known as one of the areas with rapid growth in the food and beverage industry. This condition makes this area suitable as a research location because it has a high potential for PBJT revenues with various challenges in taxpayer compliance.

RESULTS AND DISCUSSION

1. Tax Officer Communication Tactics to Improve Taxpayer Compliance

An interview with Abdul Wahid, Head of the Pondokgede Regional Tax and Retribution Unit (UPTD), revealed that public communication methods are crucial in increasing taxpayer awareness and compliance, particularly in the Certain Goods and Services Tax (PBJT) sector for food and beverages. Abdul Wahid stated: "The methods we use are not only administrative, but also communicative. We understand that many small businesses do not fully understand PBJT regulations. Therefore, we strive to convey information in simpler language and with a more relaxed approach so that they feel involved, not pressured."

This statement demonstrates the application of participatory and persuasive public communication principles. As explained by Cutlip, Center, and Broom (2016), a successful public communication strategy must emphasize two-way communication that allows for dialogue, clarification, and feedback between the government and the public.

Abdul Wahid also emphasized that the communication methods used are not limited to formal outreach, but also involve direct interpersonal approaches: "Our team regularly visits business locations. They speak directly with business owners, explain tax benefits, and listen to their concerns. This type of communication is far more effective than simply sending out circulars."

This approach demonstrates the importance of the interpersonal dimension of communication (DeVito, 2013), where empathy, openness, and mutual trust are key to successful message delivery. Therefore, the communication strategy implemented goes beyond simply providing information, but also creates a strong social and psychological bond between tax officials and taxpayers.

2. Humanistic Approach and Increasing Taxpayer Trust

In an interview, Abdul Wahid emphasized that the main challenge is building taxpayer trust. He stated: "The problem we face is not only about the ability to pay, but rather the level of trust. Many taxpayers still doubt whether the taxes they pay are truly used for the public good. Therefore, we need to explain tax benefits in concrete terms and demonstrate transparency in revenue data."

This statement reflects the application of trust as a key element of public communication strategy. Transparency and open information are factors that shape positive views of local government. This aligns with the Theory of Planned Behavior (Ajzen, 1991), where positive attitudes toward authority and subjective norms will drive individual compliance intentions. In this context, positive attitudes develop through honest, empathetic communication based on service, not just commands.

3. Organizational Communication and Internal Cooperation of Tax Officers

Abdul Wahid also emphasized the importance of internal coordination between tax officials to ensure consistent messages communicated to the public: "We always remind all officials to use the same terminology and avoid multiple interpretations. If the public receives different information from each official, it can lead to confusion and a loss of trust."

This statement demonstrates the application of the principles of organizational communication (Goldhaber, 1993), which emphasize the importance of both vertical and horizontal information flow within public institutions. Good internal communication will strengthen the institution's image and increase the effectiveness of external communication to the public.

In its implementation, the Pondokgede Tax Service Unit (UPTD Pajak) utilizes digital communication channels such as WhatsApp groups for taxpayers and official social media accounts as an adaptation to advances in public communication in the digital age. These measures help expand information delivery and expedite responses to taxpayer inquiries and complaints.

4. Analysis of Findings

From the results of interviews and observations, it can be concluded that the communication strategy implemented by tax officers in Pondokgede relies on three main approaches, namely: 1. An interpersonal humanist approach, which involves direct dialogue and provides empathy for the taxpayer's situation; 2. A participatory approach, which invites taxpayers to participate in socialization and provides opportunities to provide input; 3. An adaptive digital approach, by using social media and online communication to expand the delivery of information.

These three approaches reflect a combination of public communication strategies (Cutlip, 2016), interpersonal communication (DeVito, 2013), and the theory of planned behavior (Ajzen, 1991). The implementation of these strategies not only increases taxpayer understanding of PBJT regulations but also fosters trust and awareness regarding the importance of tax contributions to regional development.

CONCLUSION

Based on research and interviews with the Head of the Pondokgede Regional Tax and Retribution Technical Implementation Unit (UPTD) and several taxpayers, it can be concluded that the communication strategy of tax officers is crucial for increasing awareness and compliance of PBJT taxpayers in the food and beverage sector. A persuasive, educational, and empathetic communication approach is more successful than a purely administrative approach.

With a well-planned public communications strategy, tax officials are not only tasked with conveying information but also with bridging communication between the government and the public. Through dialogue, outreach, and in-person visits, two-way communication has strengthened mutual trust and created a positive perception of local tax institutions among taxpayers.

From an organizational communications perspective, the effectiveness of this communication strategy depends on message consistency, information transparency, and how well officials build a humane public service image. Meanwhile, from a taxpayer behavior

perspective, a better understanding of the benefits of taxes for regional development also contributes to increased moral awareness and administrative compliance.

Therefore, it can be concluded that success in increasing tax compliance is not solely determined by regulations or law enforcement, but also by the quality of public communication and interpersonal relationships between tax officers and taxpayers.

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