

The Effectiveness of *Instagram* Social Media as an Effort to Improve the Quality of Tax Services in the COVID-19 Pandemic in KPP Pratama Ponorogo

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Abstract

Social media is a medium that was created to facilitate social interaction that is interactive or two-way. Social media is based on internet technology that changes the pattern of information dissemination from a previously one-to-many audience. The purpose of this study is to provide knowledge about how effective social media instagram as an effort to improve the quality of public services in the COVID-19 pandemic. The research method used was qualitative by analyzing content based on discourse analysis. The data source was taken from KPP Pratama Ponorogo by analyzing the content on instagram social media accounts. The result in this study is that every institution or government agency that has social media such as Instagram on KPP Pratama Ponorogo must pay attention to service quality measuring indicators, so that in its implementation in the midst of the COVID-19 pandemic can run effectively and efficiently.

Keywords: *Social media, Quality of Public Service*

A. INTRODUCTION

In this sophisticated era, the world community has many who use social media because social media is a tool to get information in any field easily and quickly. Social media is a medium that was created to facilitate social interaction that is interactive or two-way. Social media is based on internet technology that changes the pattern of dissemination of information from one to many audiences to multiple audiences to many audiences. The main elements of social media that social media involves different social channels and online becomes the main channel of social media changes over time, meaning social media moves dynamically and not monotonously.

Social media is also a participatory form of its users, in which users are considered creative so that they can give a positive or negative comment. So social media is considered important to contribute to the rise of communication and information technology with the aim to facilitate the public in accessing information. Social media has many types or types, such as *microblogging twitter, facebook, and instagram*. In this sophisticated era, it is necessary for a medium that can create a system that is able to provide information and education to the public, one of which is Instagram social *media*. *Instagram* is one of the social media that currently has many enthusiasts from among the public, by having this media the public can more easily access information so that this media is one alternative to add insight or as a tool to expand the needs for its users.

Instagram social media is considered very effective for promotional means, because people do more promotion on social media that they think access is very easy and fast. The more people who realize that social media is a powerful medium in promoting, many government agencies are now using this social media as a means of information for the public with the aim of educating and providing complaint services or complaints that people feel through comments from one of the posts. The purpose of this promotion is as one of the efforts to serve the public by utilizing *instagram social media*.

Public service is essentially an insistence that arises from the community, in order to get legitimacy and good treatment from the government apparatus (bureaucracy) in carried out activities and in maintaining its existence as citizens and so that it can be fulfilled a need of the community. Therefore, public services become one of the important functions of the government and is one of the obligations that must be held by the government apparatus (government bureaucracy) to the maximum in an effort to meet the needs of the community (T Rohayatin, dkk, 2017).

Public services are an important responsibility that cannot be considered trivial by the government, because if the component of public services is paralyzed, it can hamper the running of government implementation. Therefore, there needs to be a good planning and needs to be formulated into standard service procedures to the community. Quality of service as one of the important policy outputs in improving the competitiveness of products or services as government innovations that there must provide a form of satisfaction to the community beyond or at least equal to the standard of service quality (Yulianto & Yahya, 2018). Avery sensitiveservice in the growth and decline of the economy today is a tax service. In early 2020 in the last two weeks of January there was a COVID-19 pandemic phenomenon in the Chinese city

of Wuhan, the virus is very troubling for citizens and has now spread to more than 100 countries in the world, forcing all world governments to issue many policies.

With the emergence of this new virus, many countries in the world must be vigilant because the rate of transmission is very fast and the number of deaths is very high and drugs and vaccines to cure patients who contract this virus have not been found. In Indonesia itself, the current spread of COVID-19 has been almost evenly distributed, therefore the government provides policies with restrictions on mobility, *social distancing*, and Work From Home (WFH). This will certainly make economic growth in Indonesia weaken and production and consumer goods will decline rapidly. Therefore, the government must strive to save the national economy and no less important to ensure the health of its citizens, one of which is by providing tax policy.

Taxes are the largest source of revenue of funds in Indonesia and become the mainstay sector as a source of state income, tax is a mandatory levy from citizens for the country itself. Faithful tax money deposited by the people will be included in the state income post from the tax sector. The use of the tax to finance the expenditure of the central and local governments for the welfare and welfare of the people, the tax is considered as a source of income from citizens for the state in order to finance all expenditures needed, including expenditures for development. So The Directorate General of Taxes (DJP) must pay attention to the quality of services provided to the community by paying attention to the effectiveness of social media as one of the information media that can invite and educate the public about how policies have been issued by the government during the COVID-19 pandemic (Suminto & Maharani, 2020).

The increasing number of Covid-19 cases in Indonesia caused some regional heads to also take a stand by giving instructions to businesses to direct their employees to switch to work at home. This is to anticipate the increasing spread through physical contact that is most likely to occur through public facilities. Working from home (WFH) has an effect with the increasing use of internet facilities and the intensity of online communication has increased (L, 2020). The Ponorogo Regency Government responded to the policy by seeking understanding and tax education to the people of Ponorogo by socializing both directly and indirectly using the media so that the community will understand the importance of taxes for development and government administration (Y. A. Hilman, dkk. 2018).

In this study, researchers will focus on how effective *instagram* social media from KPP Pratama Ponorogo on @pajakponorogo account which already has 1,718 followers and the number of posts as many as 735 (KPP Pratama Ponorogo, 2021) in netting and providing services to the public in the midst of the COVID-19 outbreak. By paying attention to aspects in the quality of public services as well as the purpose of this study is as knowledge about how tax services through *instagram* social media in the midst of the Covid-19 pandemic outbreak. So here researchers take the title "Effectiveness of *Instagram* Social Media as An Effort to Improve the Quality of Tax Services In the Covid-19 Pandemic In KPP Pratama Ponorogo.

B. LITERATURE REVIEW

1. Social Media

Social media is an online medium, with users able to easily participate, share, and create content including blogs, social networks, wikis, forums and virtual worlds. Blogs, social networks and wikis are the most common forms of social media used by people around the world. Social media is an online medium that supports social interaction and social media uses web-based technology that turns communication into interactive dialogue (U.S. Cahyono, 2016).

In social media there are various characteristics that are widely used to date, namely participation that encourages contributions and feedback from everyone who is interested in or interested in using it, the current openness of most social media that is open to feedback and also participation through means of choice, posts and comments, conversations between two parties, and there is connectedness between its users (Priyanto et al., 2021).

2. Public Service

According to Law No. 25 of 2009 on Public Service, public service is an activity or series of activities in order to meet the needs of services in accordance with the laws and regulations for every citizen and resident of goods, services, and / or administrative services provided by the organizer. public service (Law No. 25 of 2009 on Public Service, 2009).

The purpose of the law on public services is to realize clear boundaries and relationships about the rights, responsibilities, obligations, and authority of all parties related to the implementation of public services; the realization of a system of implementation of proper public services in accordance with general principles good government and corporations; the fulfillment of public services in accordance with the laws and regulations; and the realization of legal protection and certainty for the community in the implementation of public services (Susilo et al., 2021).

3. Quality of Public Service

According to Goest and Darviz, a quality is where there are dynamic conditions related to products, services, people and the environment that meet or exceed expectations. Therefore, quality is always changing according to the changing perspective of customer satisfaction. The dynamic condition of society has consequences on people who tend to be critical and even able to provide an assessment of the quality of service they receive. This opinion is also presented by Edvarson, namely quality emphasizes the aspects of customer satisfaction and revenue where the main focus is *customer utility*. In other words, the service is aimed at meeting the expectations/needs of service acceptance (A. A. Rosyada, 2016).

In the provision of public services the government must provide certain standards of service. Standard is a technical specification or something that is standardized as a benchmark in carrying out activities. Thus, public service standards are technical specifications of services that are standardized as a benchmark in performing public services (Imari et al., 2021). The standard of public service is a measure or standard requirement that must be met in the implementation of public services and must be adhered to by service providers (government) and or service users (community) (PALIEMA, D., Mandey, J., & Augusttan, 2016).

C. RESEARCH METHODS

This research uses qualitative methods with analysis isi. Content analysis is a research method used to determine the tendency of communication content with *adiscourseanalysis*. *Discourseanalysis* is a way or method of studying *discourse (discourse)* contained or contained in communication messages both textually and contextually (J. Ahmad, 2018).

The source of the data taken in this study is the content or *instagram* post from KPP Pratama Ponorogo. Sampling is done with a random non-probability model so that it can be deepened by taking a sub-sample in accordance with the specified unit of analysis. (Hamidi Putra, 2007).. By extracting data through social media observations, then researchers collected data using review literature and described a KPP Pratama Ponorogo Taxation service contained on *Instagram* with the account name @pajakponorogo. Melalui posts and comments to pay attention to the quality of service on social media (Suminto & Al Farizi, 2020).

D. RESULTS AND DISCUSSIONS

Based on the focus of research on KPP Pratama Ponorogo with analysis through *instagram* social media during the Covid-19 pandemic by considering the effectiveness of social media as an improvement in the quality of public services, the researchers decided to use the theory that there are 5 indicators of measurement of service quality in the form of *Tangible* (direct evidence), *Reliability* (Expertise), *Responsiveness* (Budget), *Assurance* (Assurance) and *Empathy*, here is the explanation:

1. *Tangible* (direct evidence)

Tangible is a convenience, discipline and ease of customer asks.

"Following up on the termination of face-to-face services in anticipation of the spread of COVID-19, KPP Pratama Ponorogo opened the service through: Whatsapp Official Account, Email, Instagram, Twitter, Facebook. To taxpayers in Ponorogo and Pacitan districts, to be able to maximize non-face-to-face services according to the infographic above." (KPP Pratama Ponorogo, 2020d)

"To ease the burden of taxpayers preparing annual tax returns in the conditions of the COVID-19 pandemic, the Directorate General of Taxes provides a relaxation of the submission of documents for the completeness of the 2019 tax year. More details, check out the following infographic. " (KPP Pratama Ponorogo, 2020e)

This program is the embodiment of *Tangible* (Ease of access, Comfort and Discipline) by providing a service through *Whatsapp Official Account, Email, Instagram, Twitter, Facebook*. The purpose of this program is to provide continuity from the implementation of tax services so that this program is carried out effectively and efficiently. In an effort to prevent and spread COVID-19.

The relaxation policy is also a step to provide convenience in the Agency's Annual Tax Return Report &OP. The purpose of this relaxation is as a grant of leeway and extension of time to the taxpayer in the reporting of the Annual Tax Return of the Agency PPh &OP. The allowance and extension of time are intended so that taxpayers have a deferral time for annual tax return reporting.

2. Reliability (Expertise)

Reliability is a accuracy, a clear standard of ability and expertise in using aids.

Researchers found no posts that contained content about *Reliability* (a accuracy, clear standard of ability and expertise in using aids). In an effort to prevent the spread of COVID-19, DJP should pay attention to a carefulness, clear standards and expertise with aids so that there is a balance in the quality of service to the public.

3. Responsiveness

Responsiveness is a service quickly, precisely, carefully and accommodates complaints from the community as an evaluation.

"To support the government's efforts to prevent the spread of COVID-19, Kring Pajak agents are now working from home. In the meantime, direct consultation by phone was diverted. KawanPajak# can still get services from Kring Pajak through the following available services." (KPP Pratama Ponorogo, 2020f)

"Noting the development of current economic conditions, the impact of the COVID-19 pandemic to other sectors including small and medium enterprises, the government again provides tax incentives volume II related to COVID-19..." (KPP Pratama Ponorogo, 2020b)

WFH policy is a form of service that *responsiveness* is fast, precise, careful and accommodates complaints from the community as a form of anticipation of the spread of COVID-19. With the implementation of WFH for employees with the aim to continue working from home but not reducing the implementation and implementation of services, this Regulation fully supports and implements instructions from the Directorate General on KPP Pratama Ponorogo and is in sync with the policy of the President of the Republic of Indonesia in order to prevent COVID-19.

Another policy related to *Responsiveness* is to pay attention to the condition of the national economy, especially small and medium enterprises, therefore the government accommodates the aspirations of the community to provide tax incentives volume II aims to alleviate the economy of the taxpayer community.

4. Assurance (Guarantee)

Assurance is a timely guarantee and a guarantee of costs.

"To ease the burden of taxpayers preparing annual tax returns in the event of the COVID-19 pandemic, the Directorate General of Taxes provides relaxation of the submission of documents for the completeness of the 2019 tax year Annual Tax Return, taxpayers must submit electronic notification through certain channels to the DJP if they want to report the tax return with these circumstances by providing convenience for the Agency's Annual Tax Return Report &OP..." (KPP Pratama Ponorogo, 2020)

"The government provides fiscal stimulus volume II to ease the economic burden of the community due to COVID-19 in the form of various tax incentives by providing relief on PPh Article 21 borne by the Government, Exemption from the collection of Article 22 Import PPh, Reduction of Installment of PPh Article 25 and Accelerated VAT Levy..." (KPP Pratama Ponorogo, 2020c)

The relaxation policy in reporting annual tax return documents is a form of *Assurance* (Accuracy of time and cost guarantees). The provision of relaxation in the report of the Annual Tax Return document is carried out in the form of electronic media with the aim to provide convenience so that taxpayers can still report on time. This shows that DJP and KPP Pratama Ponorogo aim to provide convenience to taxpayers in utilizing electronic media so that the reporting of Annual Tax Return documents is not late and in accordance with the established administration.

The second policy is that the government provides relief in the form of tax incentives, this is one of the efforts of the government to reduce the cost of fines for taxpayers so as not to burden financially or costs in the COVID-19 pandemic.

5. Empathy

Empathy is about creating the wants and needs of customers.

"Inline with the current conditions of the spread of COVID-19, the elimination of face-to-face tax services was temporarily extended until April 21, 2020.. Here's the infographic!" (KPP Pratama Ponorogo, 2020a)

Eliminating tax services directly or face-to-face and replacing them with various conveniences of online facilities that are socialized through the KPP Pratama Ponorogo instagram account for a while even a form of *Empathy* (Customer Wants &needs), therefore DJP imposes this policy for 20 days as a form of service delay with the aim to prevent the spread of COVID-19.

E. CONCLUSION

Based on the results and discussions, this research can be concluded that the quality of service is a need that must be owned and applied by every institution or government agency. Therefore, the quality of good service can be determined by 5 indicators, namely *Tangible* (direct evidence), *Reliability* (Expertise) *Responsiveness* (Responsiveness), *Assurance* (Assurance) and *Empathy* (*Empathy*). KPP Pratama Ponorogo has effectively used his *instagram* social media account that has many followers by uploading information related to all services and information for taxpayers in Ponorogo so that they get easy access and can fulfill obligations in tax participation quickly and easily, practically, efficiently during the Covid-19 pandemic.

SUGGESTION

Results discussion analysis shows that reliability indicator has not been noticed by KPP Pratama Ponorogo. Should in the application of services to the public Directorate General of Taxes and KPP Pratama Ponorogo always meet the 5 indicators, so that public services can run more effectively and efficiently.

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