



Strategy to Increase Community Participation in Regional Tax Payment through the Use of Social Media at Bapenda Surabaya

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Abstract: This study aims to explore strategies to increase community participation in regional tax payments through the use of social media by the Surabaya Regional Revenue Agency (Bapenda). Local taxes are one of the important sources of revenue for local governments, and increasing public participation is essential for sustainable urban development. Social media, with its wide reach, real-time interactions, and engaging content, provides an effective communication tool to increase public awareness and participation. This study uses a qualitative approach with a case study method to research Bapenda's strategy, the challenges faced, and the effectiveness of the use of social media in tax education. Data collection was carried out through in-depth interviews with key informants, participatory observations, and documentation of Bapenda's social media activities. The results of the study show that Bapenda Surabaya utilizes platforms such as Facebook, Instagram, and Twitter to disseminate various content, such as infographics, educational videos, and payment reminders, to engage the public. Social media has proven to be effective in reaching a wider audience, especially the younger generation, although there are still challenges in terms of accessibility for older age groups and people who are less familiar with digital platforms. The study also identified key obstacles, such as resource constraints, technical challenges, and community skepticism. Recommendations for improvement include the use of simpler language, expanding the use of traditional media along with digital platforms, and increasing transparency regarding the use of tax funds. This research contributes to understanding how social media can be used to increase participation in local tax payments, which in turn supports the development of the city of Surabaya.

Keywords: Regional Taxes; Public Participation; Social Media; Bapenda Surabaya; Communication Strategy; City Development.

Introduction

Regional taxes are one of the important sources of revenue for local governments that are used to finance various development programs and public services. In the city of Surabaya, the Regional Revenue Agency (Bapenda) has a strategic role in managing and increasing regional tax revenues. However, the level of community participation in regional tax payments is still a challenge that requires special attention. The low awareness and participation of the public in paying taxes is often caused by various factors, including a lack of information and socialization about the importance of

taxes and the benefits that can be obtained from these contributions (Hamid et al., 2022). Along with the development of information and communication technology, social media has become one of the effective communication tools to convey information to the public widely and quickly (Mateusz Brodowicz, 2024). Social media has advantages in terms of wide reach, real-time interaction, and the ability to present varied and interesting content. The use of social media by government agencies, including Bapenda Surabaya, can be a potential strategy to increase public awareness and participation in regional tax payments (Nur Kasiwi & Nurmandi, 2021). Social media allows for the

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dissemination of more interactive and engaging information, so that the public can better understand the importance of their role in supporting regional development through tax payments (Azzaakiyyah, 2023).

The use of social media as a means of socialization and education on regional taxes can include various forms of content, such as infographics, educational videos, articles, and direct interaction with the public through comment and message features (Saini & Mir, 2023). These contents can be made in such a way that they are easily understood by people from various walks of life, ranging from students, workers, to entrepreneurs. Through this approach, it is hoped that the public can obtain clear and accurate information about tax payment procedures, benefits obtained from taxes paid, and legal consequences of non-compliance. In addition, social media can also be used to appreciate compliant taxpayers, provide reminders of payment due dates, and answer public questions and complaints related to regional taxes (Zikrulloh, 2023). The use of social media in Bapenda Surabaya as a tool to increase public participation in regional tax payments not only serves as a means of conveying information, but also as a tool to build trust and transparency. Through social media, Bapenda can show their commitment to providing the best service for the community, as well as open a space for constructive dialogue between the government and the community. The success of this strategy certainly requires support from various parties, including local governments, the media, and the community.

This research aims to formulate a strategy to increase community participation in regional tax payments through the use of social media in Bapenda Surabaya. This research will identify the obstacles faced in increasing community participation, evaluate the effectiveness of the use of social media in regional tax socialization, and develop strategic recommendations that can be implemented by Bapenda Surabaya. Thus, it is hoped that this research can make a real contribution to efforts to increase regional tax revenues and support sustainable development in the city of Surabaya. This research will also discuss how social media can be integrated with broader communication and marketing strategies to achieve the goal of increasing tax participation including analysis of the most effective social media platforms used by Bapenda Surabaya, the types of content that attract the most attention and responsiveness from the public, and digital marketing techniques that can be adopted to expand the reach and impact of tax socialization campaigns.

Taking into account the development of digital trends and social media user behavior, this study will also examine how technological innovations such as chatbots, webinars, and live streaming can be integrated

into Bapenda Surabaya's communication strategy. These innovations are expected to create a more in-depth interactive and educational experience for the community, thereby encouraging increased participation in regional tax payments. Overall, this research is expected to provide comprehensive and applicable insights for Bapenda Surabaya in developing effective communication strategies through social media. Thus, it is hoped that increasing community participation in regional tax payments will not only increase tax revenue, but also strengthen the relationship between the government and the community in building a more advanced and prosperous city of Surabaya.

Method

This research was carried out through the Merdeka Belajar Kampus Merdeka (MBKM) internship program at the Surabaya Regional Revenue Agency (Bapenda), which took place from September 23 to December 31, 2024. This internship program aims to integrate theory with field practice, as well as provide hands-on experience in developing strategies to increase community participation in regional tax payments through the use of social media. This study uses a qualitative approach with a case study method to gain an in-depth understanding of the strategies implemented by Bapenda Surabaya.

The location of the research is the Bapenda Surabaya office located on Jl. Jimerto No. 25-27, Surabaya, East Java. The data sources in this study consist of primary and secondary data. Primary data was obtained through in-depth interviews with Bapenda staff involved in the regional tax socialization program, direct observation of socialization activities and interactions through social media carried out by Bapenda, as well as participation in daily operational activities during the internship program. Secondary data includes official documents and reports of Bapenda related to communication and socialization strategies for regional taxes, statistical data on the level of community participation in regional tax payments before and after the use of social media as a socialization tool, as well as previous literature and research relevant to the research topic.

The data collection techniques used include in-depth interviews, participatory observation, and documentation. Interviews were conducted with several key informants, including the head of the tax socialization section, IT staff who manage social media, and several taxpayers who are active on Bapenda Surabaya's social media, to get information about their experiences, perceptions, and challenges faced in

implementing socialization strategies through social media. Participatory observation was carried out during the internship period, where researchers were directly involved in Bapenda activities, especially those related to social media management, allowing researchers to see firsthand how communication strategies are implemented and community responses to the content presented. Documentation is carried out by collecting official Bapenda documents such as activity reports, tax payment statistics, and social media content that has been published to complete interview and observation data.

During the study, the researcher ensured that the entire data collection process was carried out with due regard to research ethics. The researcher asked for permission from Bapenda Surabaya and the informants before conducting interviews and observations, maintaining the confidentiality of the informant's identity, and ensuring that the data obtained was only used for the purposes of this research. With this research method, it is hoped that a comprehensive understanding of the strategy of increasing community participation in regional tax payments through the use of social media, as well as providing applicable recommendations for Bapenda Surabaya.

Result and Discussion

Bapenda Surabaya uses social media as an integral part of their communication strategy to increase public participation in local tax payments. This strategy leverages the advantages of social media in terms of wide reach, real-time interaction, and the ability to present varied and engaging content. Various social media platforms such as Facebook, Instagram, and Twitter are used to reach different segments of society. In its implementation, Bapenda Surabaya publishes various types of content designed to attract attention and provide information needed by the public. One type of content that is often published is infographics. Infographics are used to convey important information about regional taxes visually and concisely. For example, infographics about tax payment procedures, due schedules, and allocation of local tax use. This infographic is designed with attractive colors and icons so that it is easy to understand by various groups of people. In addition, educational videos are also part of the content strategy used. The educational video was made to provide a more in-depth explanation of the importance of regional tax payments and their benefits for the development of the city of Surabaya. These videos often feature interviews with Bapenda officials, animated explanations, and testimonials from compliant taxpayers.

Articles are published regularly to provide detailed information on various aspects of local taxes. This article covers topics such as the types of local taxes, how to take care of tax administration, and sanctions for those who do not pay taxes on time. This article is also often posted on Bapenda's official blog and shared via social media. Payment reminders are published periodically to remind taxpayers of payment due dates. These reminders are usually in the form of short, easy-to-read and memorable posts, often accompanied by eye-catching images or graphics. In addition, to encourage participation and compliance, Bapenda Surabaya also publishes awards to taxpayers who have paid taxes on time. This award was announced through a post on social media by mentioning the name or company in question (with their permission), as a form of appreciation and motivation for others. Facebook, Instagram, and Twitter are the main social media platforms used by Bapenda Surabaya. Facebook was chosen because it is one of the social media platforms with the largest number of users and a wide reach in Indonesia.

Through Facebook, Bapenda can reach various groups of people, ranging from the younger generation to adults. Features such as posts, comments, and live streaming are very useful for direct interaction and socialization of tax programs. Instagram is used to reach a younger and more visual audience. This platform is effective for publishing infographics, short videos, and photos of Bapenda's activities. Instagram Stories and IGTV are also used for temporary content and longer educational videos. Twitter is used for faster and more responsive communication. Through Twitter, Bapenda can provide the latest updates, answer questions from the public, and monitor feedback in real-time. The use of hashtags also helps in the dissemination of information more widely and in an organized manner. The selection of these platforms is based on an analysis of user demographics and the characteristics of each platform. Facebook and Instagram are effective for visual content and high engagement, while Twitter is useful for quick information and real-time interactions. The combination of these three platforms allows Bapenda Surabaya to reach a wider and more diverse audience, as well as increase the effectiveness of communication and socialization of regional taxes.

The reach of the message conveyed by Bapenda through social media is quite good, especially among the younger generation who actively use platforms such as Instagram and Twitter. Visually appealing and interactive posts grab attention and drive user engagement. However, there are still challenges in reaching older age groups and people who are less familiar with digital technology. Some respondents proposed that Bapenda also consider the use of

traditional communication media such as pamphlets, local radio, and direct counseling to complement digital communication strategies. The level of public trust in Bapenda tends to be positive, especially after seeing the transparency and openness efforts shown through social media. The publication of awards to compliant taxpayers and quick responses to public questions and complaints increase trust in Bapenda. However, there are some people who are still skeptical about the effectiveness and efficiency of the use of tax funds. They expect Bapenda to provide more concrete evidence on how the taxes paid are actually used for development and public services.

The positive feedback received includes easy-to-understand information, responsive interactions, and rewards for compliant taxpayers. Many people appreciate the use of infographics and educational videos that make it easier to understand regional taxes. The quick response from Bapenda to questions and complaints from the public through social media increases the sense of appreciation and being heard. The publication of awards for compliant taxpayers provides additional motivation for the public to pay taxes on time. However, there is also negative feedback such as overly technical language, uneven affordability, and skepticism about the use of tax funds. Some people feel that the language used in some content is still too technical and difficult to understand. There are complaints from people who are not familiar with digital technology that they have difficulty accessing information through social media. Some people are still skeptical about how the tax funds they pay are used effectively by the government.

Based on this feedback, the community provided several suggestions for improvement for Bapenda Surabaya. They suggest using simpler language and avoiding technical jargon in informative content. In addition to social media, Bapenda can consider using traditional communication media such as pamphlets, radio, and direct counseling to reach people who are less familiar with digital technology. Increasing transparency by providing reports and concrete evidence on how tax funds are used for development and public services is also highly expected. This transparency can be done through the publication of projects funded by local taxes and their impact on society. Holding discussion forums or webinars involving the public to discuss issues related to local taxes and receive direct input from them, as well as developing more interactive educational content such as quizzes, webinars, and live streaming to increase public understanding and engagement, are also suggestions. By paying attention to feedback and suggestions for improvement from the community, Bapenda Surabaya can continue to optimize their communication strategy

through social media to increase community participation in regional tax payments. The implementation of the social media strategy by the Surabaya Regional Revenue Agency (Bapenda) to increase public participation in regional tax payments faces a number of significant obstacles. These obstacles include limited resources, technical challenges, and resistance from some communities. Nevertheless, Bapenda has designed a number of measures to overcome these obstacles and optimize their strategy going forward. One of the main obstacles faced by Bapenda is limited resources, both in terms of human resources and financial budgets. Effective social media account management requires a team that has specialized skills in digital marketing and social media management.

In addition to limited resources, technical challenges are also an obstacle in the implementation of social media strategies. The use of new technologies, such as chatbots, webinars, and live streaming, requires adequate infrastructure as well as a deep technical understanding. Unfortunately, the limited information technology infrastructure in Bapenda offices and the lack of technical training for staff often hinder the implementation of this strategy. Furthermore, the integration between Bapenda's information system and social media platforms also requires significant technical development so that interaction with the community can run more smoothly. In addition, resistance from some people is also a big challenge. People who are not familiar with social media or prefer traditional communication methods tend to be unreachable by social media campaigns carried out by Bapenda. In addition, negative perceptions or distrust of the government are often an obstacle in increasing public participation through digital platforms. This condition requires a more inclusive and trust-based approach in order to reach a wider community.

To overcome resistance from some communities, Bapenda takes a more inclusive approach by combining social media and traditional communication methods. In addition to the digital campaign, Bapenda also held direct counseling, pamphlet distribution, and local radio broadcasts to reach people who are not familiar with digital technology. In addition, Bapenda seeks to build public trust by increasing transparency in the use of tax funds and showing the positive impact of tax payments on city development. So that in the future, Bapenda plans several initiatives to further optimize the use of social media in tax socialization campaigns. One of them is the development of more interactive and educational content, such as webinars and live streaming that involve direct participation from the public. Bapenda also plans to increase the use of chatbots to provide more responsive information and assistance services. In

addition, Bapenda will continue to strengthen collaboration with local communities, influencers, and media to expand the reach and impact of tax campaigns. With these steps, it is hoped that Bapenda Surabaya can overcome existing obstacles and be more effective in increasing public participation in regional tax payments through the use of social media.

Conclusion

Regional taxes are an important source of revenue for local governments that are used to support development and public services. In Surabaya, the Regional Revenue Agency (Bapenda) plays a crucial role in increasing public participation in paying regional taxes. However, the main challenge faced is the low public awareness of the importance of taxes and the benefits obtained from these contributions. Social media has become an effective tool in disseminating information widely and interactively, which can increase public awareness of local taxes. Bapenda Surabaya has leveraged social media such as Facebook, Instagram, and Twitter to deliver various types of educational content, including infographics, educational videos, and tax-related articles. This content is designed to reach various groups of people, with a visual and easy-to-understand approach. In addition, Bapenda also uses social media to provide payment reminders, appreciate compliant taxpayers, and strengthen transparency and public trust through responsive interactions. This study shows that although Bapenda Surabaya's social media has been quite effective in conveying information and raising awareness, there are still challenges in terms of information affordability, the use of language that is too technical, and resistance from some people who are not familiar with digital technology. To overcome this, Bapenda is advised to use simpler language and combine traditional communication methods, such as pamphlets and local radio, with social media. By integrating social media with traditional communication, as well as increasing transparency and interaction with the community, Bapenda Surabaya can overcome barriers and continue to increase community participation in local tax payments, which in turn supports better and sustainable development in the city of Surabaya.

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