



## Effectiveness Use of Tiktok Social Media @DitjenPajakRI Deployment Information Taxation

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### ABSTRACT

Public Relations Directorate General Tax (DGT) has role alone as extension worker tax. For increase awareness about information taxation to society. DJP Public Relations Using TikTok for educate public about taxation, mandatory tax Even though the TikTok @DitjenPajakRI had popular, however No Can last long because complicated TikTok algorithm. So, using TikTok requires a communication strategy special. Objective from study This is For describe the Directorate General of Public Relations communication strategy tax using the social media TikTok. Study This use method qualitative descriptive and interview as well as technique Documentation data collection. Research results This show that DGT Public Relations implemented the strategy communicate with appropriate with download and use content form short Language light and atypical.

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## **INTRODUCTION**

In this sophisticated era, many people of the world have used social media because social media is a means 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 internet-based technology that changes the pattern of information dissemination from one audience to many audiences to many audiences. (Suminto, Farizi, Kasanah, Lesmana 2021). Social media is an effective and efficient means of conveying information to other parties. This media allows everyone to interact and socialize and communicate without being hindered by distance and time, so that whenever and wherever that person can be connected via social media. In addition, social media also provides space for everyone who wants to participate in contributing transparently, providing input and criticism, and also being able to share information in a short period of time and be anywhere (Rahadi, 2017).

The number of active users on social media in Indonesia continues to increase every year. Based on the We Are Social report, the number of active social media users in Indonesia totaled 72 million accounts in January 2015. The figure then increased to 79 million accounts in January 2016. A year later, the number of active social media users in the country skyrocketed 34% to 106 million. account. Active users of social media also increased by 22.6% to 130 million in January 2017. Then, the number increased to 150 million in January 2018 and 160 million in January 2019. Meanwhile, active users of social media in Indonesia reached 170 million accounts in January 2021 This number increased by 6.25% compared to the previous year. The increase in the number of active social media users in Indonesia is in line with the higher internet penetration. Until last year, 53.73% of Indonesia's population accessed the internet (dataindonesia.id).

Social media is an online medium, with its users able to easily participate, share, interact, discuss, collaborate and create content with various types of available platforms (Cahyono, 2016). Social media is currently being widely used to help disseminate information, ease and level of flexibility are keywords why people choose social media as a medium for disseminating information (Bayquni et al., 2015). One of the fastest growing social media is TikTok. TikTok is a social media created by a Chinese company called ByteDance in 2016, which was founded by Zhang Yiming. TikTok was developed as an application with a short video creation feature whose mission is to record and present creativity and precious moments. TikTok was developed as an application with short video creation capabilities, and its mission is to record and present creative and valuable moments (FA Utami, 2020). Tiktok can be described as a platform where people can create videos of

about 15 seconds, these videos then run in a loop until you choose to move to the next video.

Social media is an online media, with its users can easily participate, share, interact, discuss, collaborate and create content with various types of platforms available (Cahyono, 2016). Social media moment This currently lively used in help deployment A information, easy and rate flexibility be a keyword why people choose social media as internal media deployment A information (Bayquni et al., 2015). Need information is something conditions experienced someone, where information the can contribute big on take decision, solution problems and discoveries facts (Damayanti & Fatmawati, 2014). Originality, interactivity and friendly nature of TikTok has give generation young experience more users good and a sense of involvement moment look for Song information, (S., Zhao, Y.C., Yao, X., Ba, Z. and Zhu, Q, 2021). TikTok delivers modality information rich (e.g., text, images, audio, and video), and contains Lots feature technology like commenting, chatting, following, liking, and live streaming (Yunwen, 2020).

With many social media users, especially generation young, now more choose For accept information through video content than content written. TikTok must seen as means official For communicate information with citizen and not solely channel entertainment on the contrary, it is must become integral part of social media ecosystem (Zhu, Xu, Zhang, Chen, Evans, 2019). Use Tiktok on the Directorate General Tax moment This used almost all circles and layers public specifically circles incoming millennials age productive work that has dependent payment tax in accordance with existing provisions. So from it, author want to researching effectiveness Use of Social Media Tiktok @DitjenPajakRI Dalam Deployment Information Taxation.

## LITERATURE REVIEWS

### 1. Social Media

Social Media or Social Media is A means used For communicate. Social It means need instinct from a individual For interact or make A relation with other people. As a individual We need For relate with other people around We For exchange information, ideas, and experiences that we have. medium is means used For do communication with other existing individuals around we, the media can in the form of writing, audio, television, e-mail, websites and so on. So that can concluded that, social media is A technology used in a manner effective For communicate with others, build A relationship (Irianto et al., 2015). According to Brogan (2010) defines Social media as follows: "Social media is a new set of communication and collaboration tools that enable many types of interactions that were previously not available to the common person."

(Social media is a new set communication and tools possible collaboration Lots type previous interactions No available for ordinary people). Social media give very important benefit. A number of benefits of social media according to Puntoadi (2011) as following:

- 1) Personal branding is not just a figure, it's foreveryone. Various social media like facebook, twitter, YouTube can become a medium for people to communicate, discuss, even get popularity on social media.
- 2) Fantastic marketing results throught social media. People don't watch TV's anymore, they watch their mobile phones. Where method life public moment This tend more utilise telephone handheld those who have famous with term "smartphones". With smartphones, we can see various information.
- 3) Social media give chance For interact more near with consumer. social media offer form more individual, personal and two- way communication. Via media social marketers can know habit consumer them and do interaction personally too build more attachment in.
- 4) Social media own viral nature. Viral according Puntoadi (2011) means own characteristic like viruses ie spread with fast. The information that appears from something product can spread with fast because of the residents social media has character share.

## **2. Tiktok**

TikTok, also known as Douyin in China. which is literally means, Musical technique short. Launched in month september 2016 by Zhang Yiming, and developed use intelligence artificial made ByteDance, and apps This is patented below shade BYTEMOD. In Indonesia alone, the TikTok application was launched in May 2017 (Aprilian et al., 2020). Application owned by Zhang Yiming This counted success, success the TikTok application is proven by Firma intelligence tower sensor application that explains that more TikTok installs tall compared facebook, Instagram, snapchat and youtube in the US. Four application biggest That capable surpassed by TikTok in downloads daily on September 29, 2018 where 29.7 % downloads came to the TikTok application. Until moment That is, application market share the Keep going show enhancement reached 42.4 % downloads on October 30th then. Download TikTok app in the US also increased 237% compared month October 2017 (Primary and Muchlis, 2020).

## **3. Uses and Gratification Theory**

Uses and Gratification or use and Fulfillment (satisfaction) constitute development from theory or needle model hypodemic. this model No Interested in what the media does to us someone, however He interested with what people do to the media. audience considered in a manner active

use media for fulfil his needs. Uses and Gratifications show that that be problem main no how the media change attitude and behavior audiences, however how the media complied need personal and social audience. audience considered in a manner active with on purpose use media for fulfil need and have purpose. Studies in field concentrate attention to the use (uses) of media content for get satisfaction (Gratifications) above fulfillment need someone and from there arise the term uses gratifications. Most behavior audience will explained through various needs and interests individual. With thus, need individual is point beginning emergence theory this. The uses and gratification model shows that that be problem main no how the media change attitude and behavior audiences, however how the media meets need personal and social audience. So the weight is on an active audience, which is intentional use media for reach objective specifically (Effendy, 2003, p. 289).

Richard West and Lynn H. Turner (2008:101) in his book *Introducing Communication Theory: Analysis and Applications* states that The Uses and Gratification theory states that somebody in a manner active consume certain media and content (content) certain For produce satisfaction (or certain results. The uses and gratification theory This interested in what to do individual against the media. Member audience considered capable in a manner active use media for fulfil his needs.

## **METHODOLOGY**

This study uses a quantitative approach with the research method used in this study is a survey method, namely a research method that takes samples from a population by using a questionnaire as the principal data collection tool (Singarimbun & Effendi, 1995: 3). The aim is to obtain information about a number of respondents who are considered to represent a particular population. The type or type of research is explanatory research, because it is research that seeks to explain the correlation between one social phenomenon (variable x) and another social phenomenon (variable y), while simultaneously answering why it happened through hypothesis testing (Berger in Kriyantono, 2008). In this study the independent variable (Y) is the dissemination of information that is influenced by the dependent variable (X) of tiktok users.

According to Sugiyono (2009), quantitative research is a research method based on the philosophy of positivism, used to examine certain populations or samples, sampling techniques are generally carried out randomly, data collection uses research instruments, data analysis is quantitative or statistical with the aim of testing established hypothesis.

To get the data in this study, data collection was carried out. The data collection technique used was taken by distributing questionnaires filled out by

predetermined respondents. This questionnaire will be distributed to followers of the Tiktok account @Ditjenpajakri. The distribution of this questionnaire will be carried out via Tiktok to followers and distributing the questionnaire link using social media. Then other supporting data are obtained from books, documentation, literature studies, the internet or previous research that has been done that is related to the research that is being carried out.

In this study using descriptive analysis to explain the variables that have been determined. Descriptive analysis is used to analyze data by describing or describing the data that has been collected as it is without intending to make general conclusions or generalizations. Included in descriptive statistics, among others, is the presentation of data using tables, graphs, pie charts, pictograms, calculations of mode, median, mean (measurement of central tendency) (Kurniawan & Puspitaningtyas, 2016).

Researchers use the Rank Order Mean formula, which is a statistical method used to measure effectiveness. In this study, measurements were carried out using a questionnaire distributed to followers of the @Ditjenpajakri Tiktok account.

## **RESEARCH RESULTS**

This study effectiveness Use of Social Media Tiktok @DitjenPajakRI Dalam deployment Information taxation. In matter This focused on the TikTok Codebook developed by Li et al. (2021) based studies analysis TikTok content, research previously regarding video communication health, various theory, to review from expert analysis social media content. Li et al. (2021) develops the TikTok Codebook concurrently with rampant social media use the newest TikTok in the moment Covid-19 pandemic for give Covid-19 information online interesting to user. This TikTok Codebook used For understand how the video format, video type, as well related video content with TikTok engagement (views, likes, comments, and shares). So from it, via the TikTok Codebook, researchers can describe DGT's PR communication strategy in educate taxation on the Community through TikTok on an ongoing basis clear in accordance with characteristics that TikTok has algorithm unique and different. Read more, results study This will outlined as the following: 1. DGT's Public Relations Video Format utilizes and adapts various video formats available support @DitjenPajakRI TikTok content.

For the duration of the video, DJP Public Relations uploads TikTok content is 30 seconds long until One minutes so no boring. The duration of the video considered safe and fair by Category Operations Manager TikTok Indonesia though moment this is TikTok got utilized For Upload a 10 minute video. Because, no all TikTok audience ready For watched videos with duration long the. No only it, however Uploaded short video duration on TikTok

@DitjenPajakRI also participates liked by society. Second, deep subtitles and text, DGT PR more often include emphasis text compared to with subtitles on @DitjenPajakRI TikTok content. Because, DGT's Social Media Strategist stated that subtitle in TikTok no can placed on the part lower Because closed caption and on the section on Because can annoying. Inclusion subtitle or emphasis text considered Category Operations Manager of TikTok Indonesia as good practice in TikTok @DitjenPajakRI than not be included The same once. Because, a lot a turned out TikTok audience watch video on mute or with a small volume. So that No become problem for DGT Public Relations for include subtitle or emphasis text. However, there are weakness where DGT Public Relations sometimes include subtitle or emphasis text with no location right. Thus, DGT Public Relations must pay attention to the safe zone in TikTok.

It disclosed by the Category Operations Manager of TikTok Indonesia, as follows: "Both of them (subtitle or emphasis text) it okay, rather than nothing The same once, but the concern here is the subtitles too down, if you notice too, on their TikTok many are closed like closed captions. On TikTok there is a safe zone called, so Don't cover, so for example there is a caption, but the location not here, it is will closure, safe zone is a must noticed them, so it's not redundant right Already edit videos like that cover too. Third, deep Language verbally, Public Relations DGT uses language that is light, relaxed, as well slang in TikTok @DitjenPajakRI to match with Community segment. Besides that, DGT PR also does not use Language regulation standard and formal taxation in order to be able to understood in a manner clearly and easily by the Community. Use Language with characteristics the to help the Community understand content taxation with easy, even participate make people like it @DitjenPajakRI TikTok content. Besides Meanwhile, the Category Operations Manager of TikTok Indonesia also stated that use language that is not raw is ideal language for approach young TikTok audience.

It expressed as following: "Ideally indeed non- standard language yes, not standard that's one method For We approach more audience young, there Lots how come creator education and business with the theme seriously, but they stay Can lightweight, that's how you make content, because no matter what social media is, so the language must light anyway." Fourth, in the caption (information), DGT Public Relations writes the caption short, concise, and clear without need decipher video content and without must include hashtags. Because DGT PR did not find significant influence from inclusion of hashtags for enter into the For You Page (FYP). it explained by Tax min TikTok DGT as the following: "For the TikTok caption, it's 150 characters, if I'm not mistaken, and usually we do not maximize, first That early we upload our video as much Possible use hashtags, but more come here We can't find it difference between

We use hashtags or no, so I think the hashtag doesn't work very yes on TikTok, because We wear hashtags or We don't even use hashtags No That the determinant For We so FYP, so we don't focus on the caption, the important thing is the caption doesn't have to either explain content the video too, which is important there is a caption that's it just do it." However, according to the Category Operations Manager of TikTok Indonesia, captions on TikTok can utilized For complete delivery information in the video so can written down in a manner long. Besides that, neither hashtags effect on effectiveness deployment content in TikTok, because hashtags only will works on other platforms which are keyword base. So that No problem If No include hashtags.

It explained by the Category Operations Manager of TikTok Indonesia, as following: "TikTok it right different yes the same as YouTube which is the keyword base, that TikTok baseball keyword base, he it's a suggestion based on interest and that really shared Next, on TikTok @DitjenPajakRI, DGT Public Relations displays content with type emotion form humor in order to have a positive aura and easy accepted TikTok audience. Besides In addition, DGT Public Relations also participated spread content with type emotion form hope that explains benefit from payment tax. The community also stated that they more own interest in content with emotion humor or emotion positive No content with emotion fears and worries. It submitted by the Society as following: "More Like to humor or positive anyway, how yes if the video with emotion afraid worries like I see and watch like that what anyway so, if with humor or positive right we are also more like yes watch yeah interesting Don't worry, we're also happy to watch it."

## DISCUSSION

There are various types of videos that can be uploaded on TikTok such as acting, animation, news, documentaries, dance, and so on. DJP Public Relations has also uploaded content with dance, animation, cartoon, acting, infographics, documentaries, speeches, news, and chat-type content. There is no limit for DGT Public Relations in making various types of videos, but videos made by DGT Public Relations must still be in accordance with ethics. However, according to the Category Operations Manager of TikTok Indonesia, the types of videos uploaded on TikTok @DitjenPajakRI are too diverse. It's a different matter if the various types of videos distributed by TikTok @DitjenPajakRI are used to convey the same information and are in accordance with the three content pillars, then this is good enough. However, what becomes a weakness if there are too many different types of videos uploaded is that there is no figure that continues to appear and stand out in TikTok content to make people familiar.

This was expressed by the Category Operations Manager of TikTok Indonesia, as follows: "it's just that because it's too diverse, there isn't a figure that really stands out, that makes the audience familiar, maybe the admin can just keep appearing in every content." 3. DGT PR Video Content distributes content on TikTok @DitjenPajakRI with the theme of counseling, services, and tax regulations in accordance with the duties and functions of DGT. An example of content with the theme of counseling is education regarding the obligation to make a NPWP if you are 18 years old and have an income. Then, an example of service theme content is information related to services for making NPWP and EFIN by visiting the nearest KPP or online. Also, an example of the theme content of tax regulations is information related to the latest tax policies such as information on MSME policies with a turnover of under 500 million that do not need to pay taxes. The public also considers that the content of TikTok @DitjenPajakRI has a theme that is relevant to the duties and functions of DGT and does not deviate from it. In addition, the theme uploaded on TikTok @DitjenPajakRI is also deemed appropriate by the Category Operations Manager of TikTok Indonesia and can be developed according to input from the audience or the public. Furthermore, in TikTok @DitjenPajakRI, DGT Public Relations displays content with the type of emotion in the form of humor so that it has a positive aura and is easily accepted by the TikTok audience.

Apart from that, DGT's Public Relations also disseminated content with the type of emotion in the form of hope explaining the benefits of paying taxes. The public also stated that they have more interest in content with humorous emotions or positive emotions, not content with emotions of fear and worry. This was conveyed by the community as follows: "Do you prefer humor or something positive, what if a video with emotions of fear, worry like those who see and watch it looks like that, if it's with humor or something positive, we're also more like that, right?" It's just interesting to watch, we are also happy to watch it." The distribution of TikTok @DitjenPajakRI content with positive emotions such as humor and hope (optimism) is considered a good strategy by the Category Operations Manager of TikTok Indonesia. This was conveyed as follows: "That's a good strategy to balance the seriousness of the DGT's topic right, humor and optimism are still okay for them, but overall on TikTok itself there are various moods, there are a lot of confusion on TikTok but not suitable for application them, but their comedy is okay, comedy and optimism, that's positive."

## **CONCLUSIONS AND RECOMMENDATIONS**

Based on the research results, it can be concluded that DGT Public Relations has implemented a communication strategy that is quite appropriate

in educating the public on taxation through TikTok. This was done by DGT Public Relations by making various adjustments to the communication strategy in accordance with the characteristics of TikTok through the TikTok Codebook. Even though it has been done quite correctly, of course there are still some communication strategies that can be improved to optimize engagement on TikTok @DitjenPajakRI. DGT Public Relations has implemented the right communication strategy by uploading TikTok content of short duration, which is 30 to 60 seconds. Then, in TikTok, DJP Public Relations uses light, casual, slang, and non-standard language which is ideal in TikTok so that it is easy for the public to understand. Next, DGT's Public Relations has disseminated content with the theme of counseling, services, and tax regulations that are in accordance with DGT's duties and functions so that it can fulfill DGT's responsibilities in conducting tax education to the public. Also, DGT's Public Relations presents content with positive emotions in the form of humor and hope (optimism) which can increase public interest in watching TikTok @DitjenPajakRI content.

#### **FURTHER RESEARCH**

It is hoped that in future research, researchers will use other communication strategies in order to create novelty in their research

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