

Pursuing Public Trust: Tax Reform Communication during the Indonesian Government Transition

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Abstract

The credibility of tax policy is relies not only on excellent policy design but also effective communicated to the public. Tax policy significantly affect the public interest, so the Directorate General of Taxation's (DGT) communication strategy is critical for sustaining public trust. During Indonesia's 2024 political transition, the DGT faced challenges in communicating sensitive tax reform issues, including the adjustment of Value-Added Tax rate and the implementation of the Coretax system. This qualitative case study applies the Contingency Theory of Accommodation to examine how predisposing and situational factors shaped the communication stance along the advocacy-accommodation continuum. The research triangulated in-depth interviews with public relations managers and social media specialists, document analysis, and qualitative content analysis of 74 social media posts and 284 news articles from October 2024 to January 2025. The findings reveal that although the Directorate General of Taxation implements the "communication as part of policy" paradigm reflecting its predisposed strategy, situational complications such as fragmented information bubbles, political residue, and the "lost period" of public preparation, dominated the communication dynamics during the transition. A key theoretical contribution of the study is the identification of algorithm-driven fragmentation as situational pressures that constrained the effectiveness of predispositional orientations. The study also highlights the need to elevate the communication strategy to a higher regulatory level to ensure a robust communication process even during a transitional period.

Keywords: Contingency Theory of Accommodation; Government Public Relations; Tax Reform Communication.

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Abstrak

Kredibilitas kebijakan perpajakan ditentukan tidak hanya oleh desain kebijakan yang baik, tetapi juga oleh efektivitas komunikasi kepada publik. Melihat signifikansi kebijakan perpajakan terhadap kepentingan publik, strategi komunikasi Direktorat Jenderal Pajak krusial untuk menjaga kepercayaan publik. Selama masa transisi politik Indonesia tahun 2024, DJP menghadapi tantangan dalam mengkomunikasikan reformasi perpajakan yang bersifat strategis dan sensitif, yaitu penyesuaian tarif Pajak Pertambahan Nilai dan implementasi sistem CoreTax. Penelitian kualitatif ini menerapkan Teori Kontingensi Akomodasi untuk menganalisis bagaimana faktor predisposisi dan situasional membentuk sikap komunikasi DJP sepanjang spektrum advokasi-akomodasi. Penelitian ini melakukan triangulasi antara wawancara mendalam dengan manajer kehumasan dan

spesialis media sosial, analisis dokumen, serta analisis isi kualitatif terhadap 74 unggahan media sosial dan 284 artikel berita yang diterbitkan pada Oktober 2024 hingga Januari 2025. Temuan menunjukkan bahwa meskipun DJP menerapkan paradigma "komunikasi sebagai bagian dari kebijakan", komplikasi situasional seperti fragmentasi gelembung informasi, residu politik, dan "periode hilang" untuk membangun kesiapan publik, membatasi sikap proaktif dan meningkatkan risiko reputasi. Penelitian ini menegaskan perlunya peningkatan strategi komunikasi kebijakan ke tingkat regulasi yang lebih tinggi untuk menjamin proses komunikasi yang kuat dan aman, bahkan di tengah periode transisional.

Kata Kunci: *Teori Kontingensi Akomodasi; Hubungan Masyarakat Pemerintah; Komunikasi Reformasi Pajak.*

INTRODUCTION

The credibility of fiscal policy is not solely determined by excellent policy design, but also by how effectively the government communicates its intentions and decisions to the public. Fiscal policy represents a pivotal governmental policy, fundamentally influencing public interest through the management of state revenue and expenditure, as delineated by the President and executed by the Minister of Finance (Pemerintah Republik Indonesia, 2003). Considering the widespread impact, effective fiscal communication is crucial for ensuring transparency, establishing institutional legitimacy, and maintaining public trust. The Ministry of Finance of Indonesia's reputation, credibility, and public trust are foundational to the execution of its mandate and directly influence Indonesia's economic stability. Therefore, given that the fiscal credibility derived from its policies exerts an influence on the economy, it becomes essential to examine the determinants of this credibility to design and implement effective enhancement strategies (Montes & Luna, 2021). Furthermore, a successful communication strategy, which influences public opinion and behavior, plays a significant role in the successful implementation of fiscal

policy, alongside demographic and political factors (Zou, Pitas, Kerins, Wuellner, & Jaquet, 2023).

The need for credible and transparent communication is not a novel concept; rather, it reflects the enduring principles established during the birth of modern public relations. The professionalization of public relations emerged in the United States during the early 20th century, a period marked by intense socio-economic turbulence. During large-scale industrialization, widespread labor disputes, and public distrust of corporate monopolies, the communication environment was volatile, so publicity was often viewed pejoratively as manipulation or mere press agency. In response to this instability, Ivy L. Lee issued his foundational Declaration of Principles in 1906. Lee emphasized that organizations must provide the press with "accurate and timely information», act in the public interest, and ensure that communication is grounded in verifiable policy and action rather than superficial image-making (Russell & Bishop, 2009; Zoch, Supa, & VanTuyl, 2014). These principles served as a strategic response to the era of sensationalist journalism and public suspicion, establishing transparency and factual disclosure as the ethical foundation of modern public relations practice.

This historical foundation remains highly relevant to the high-stakes domain of fiscal policy, where the successful policy implementation depends not only on sound fiscal policy but also on the credibility of the communication that accompanies it. The implementation of fiscal policy utilizes various instruments, notably the adjustment of tax levels and the variation of government spending. In the tax reform context, tax reform in Indonesia constitutes a sustained and comprehensive overhaul of various taxation aspects, executed by the Directorate General of Taxes (DGT), the unit responsible for taxation under the Ministry of Finance, to maximize tax revenue. This initiative has been categorized into several distinct phases: the Modern Regime Tax Reform (1983–2000), Tax Reform Volume I (2002–2008), Tax Reform Volume II (2009–2016), and Tax Reform Volume III (2017–present) (Direktorat Jenderal Pajak, 2022). The current reform is structured around five core pillars: organization, human resources, business processes, information technology and databases, and statutory regulations. Critically, this continuous process of tax reform remains uninterrupted despite transitions in government following general elections.

The 2024 governmental transition from President Joko Widodo to President Prabowo Subianto marks a period with a fundamentally altered Indonesia fiscal environment in Indonesia. The electoral process within Indonesia, which serves as a platform for presidential aspirants to advocate their political promises, will inevitably have implications for the state budget (Anggaran Penerimaan dan Belanja

Negara/APBN) in the execution of these commitments. As reported by the Center for Indonesia Taxation Analysis, during the 2023 presidential campaign, researchers noted that the candidates made extensive commitments to financially burdensome programs, resulting in unfeasible tax revenue projections (Theodora, 2023). Furthermore, in the context of the 2023 Presidential campaign, all candidates put forward specific policy platforms and electoral promises designed to increase the tax ratio in Indonesia (Dhanya, Maharso, Akbar, & Sari, 2023).

After President Prabowo's inauguration on October 20, 2024, Indonesia's fiscal policy regarding taxes sector entered another phase of continuous implementation within the framework of third phase of the Tax Reform's Grand Design. This phase is partly mandated by Law No. 7/2021 concerning the Harmonization of Tax Regulations, a regulation simultaneously authorized by the previous Indonesia's President and the House of Representatives. President Prabowo's administration inherited the obligation to implement this legal mandate, which will be achieved through two major initiatives: (1) Value Added Tax (VAT) rate adjustment to 12% by no later than January 1, 2025, and (2) Reforming the Tax System through the implementation of the Coretax Administration System. These two strategic issues have been closely scrutinized by the public during President Prabowo's first 100 days in office, putting the Ministry of Finance, especially the Directorate General of Taxes (DGT), in the spotlight. The tax reform policy implemented during this transitional period shows a hybrid

relationship between top-down political authority and bottom-up policy continuity. Formally, the tax harmonization law was enacted through the joint approval of the President and the House of Representatives during President Jokowi's tenure, indicating a top-down legal approach. However, the policy's formulation and design were carried out by the Ministry of Finance, specifically the Directorate General of Taxes (DGT) as a technical unit, representing a bottom-up process.

In the first 100 days of President Prabowo's administration, continuing the tax reform agenda comes with both communication opportunities and challenges. The DGT functioned as a technical unit under legal requirements, while the President took on a policy-making role. This duality required an adaptive communication strategy that could align the bureaucratic bottom-up approach to fiscal governance with the top-down framework of political leadership. As stated by the Cabinet Secretariat (Setkab, 2024), during a meeting with parliamentary leaders, President Prabowo reaffirmed the government's commitment to implementing the VAT increase mandated by Law No. 7/2021. He also noted the need for adjustments in its implementation. The President directed that the tax be applied "selectively," targeting luxury goods while excluding essential services such as education, healthcare, and basic commodities. This communication demonstrates how the government's commitment to following its legacy legal mandates while accommodating public concerns.

A study by the Institute for Development of Economics and Finance

(INDEF), titled "*Economic Projection 2025*", projected that the 12% VAT rate would risk reducing economic growth by 0,17% and increasing the household consumption burden by 0,62% (INDEF, 2024). The proposed adjustment of the VAT rate to 12% has brought out significant public opposition from various stakeholders, including the general public, economists, and professional associations, primarily voiced through the mass media. In response, the Ministry of Finance and the Directorate General of Taxes (DGT), specifically through the Director of Extension, Services, and Public Relations, utilized various DGT social media platforms and communication channels to seek public acceptance and trust. Their strategy relied heavily on normative explanations that focused on the existing VAT regulations. However, this public communication effort was disrupted by signs of policy uncertainty, as evidenced by inconsistent statements from various government elements, including the National Economic Council, the Coordinating Ministry for Economic Affairs, the Ministry of Finance, and the House of Representatives (*Dewan Perwakilan Rakyat/DPR*). Consequently, public rejection persisted and ultimately escalated, evolving into a social movement manifested through public petitions and organized demonstrations.

Public scrutiny turned into backlash due to widespread operational problems in the newly implemented Coretax system at the start of 2025. Although the volume of media coverage was less extensive than that for the VAT rate adjustment, persistent user complaints and negative media reports required appropriate issue

communication management. These reports often highlighted operational problems in a negative frame. In response, the DGT aimed to practice openness in public communication by acknowledging the technical problems, issuing a formal apology, and providing regular operational updates through official channels. These messages were intended to maintain transparency and accountability amid intense scrutiny. However, negative sentiment persisted, amplified by media narratives that highlighted the procurement cost of the application, which reached 1.2 trillion Indonesian Rupiah, along with its reported technical failures. From Goffman's dramaturgical perspective, this openness could be seen as a front-stage performance intended to rebuilding public confidence, while the back-stage process are managed prudently and selectively to uphold the organization's reputation and public trust.



Figure 1. Information openness from @ditjenpajakri, in collaboration with @kemenkeuri. [Instagram post, January 10, 2025].

Source: https://www.instagram.com/p/DEpO02ByAOx/?img_index=6

Communication strategy plays a central role in tax reform communication, as

it significantly influences public sentiment, cultivates public trust, enhances the acceptance of government policies, and shapes media coverage. In contrast to the private sector, government communication operates within a more complex environment that must negotiate a multitude of factors, including constraints and opportunities, political dynamics, considerations of the public good, legal limitations, devaluation of communication, unfavorable public perceptions, underdeveloped professional human resources, and the principle of federalism (Liu & Horsley, 2007). At the same time, strategic communication planning has evolved into a normative standard practice within government entities. Public relations functions as the essential interface that links public policies with the citizenry, who both influence and are affected by those policies (Martinelli, 2022). Therefore, the government's ability to execute effective communication strategies is essential for building trust and gaining public support. In this context, the Directorate General of Taxes' credibility is inherently tied to the coherence and responsiveness of its communicative practice.

Previous studies have highlighted that clear and consistent communication from fiscal authorities is crucial for enhancing public trust and reducing resistance to discretionary policies, as seen in Brazil (Montes & Luna, 2021). This theoretical foundation is particularly relevant in contexts like Indonesia's post-COVID economy, where tax reforms face both political shifts and rising revenue needs. Transparent communication also proved essential in the World Bank-funded administrative reforms in Bangladesh

(2022), which emphasized comprehensive communication and education programs to build both internal and external support for tax compliance and efficiency (Bari, Khan, & Ullah, 2022). Evidence from US tax referendums shows that a communication strategy, particularly one that highlights the concrete benefits of the tax and presents the cost, significantly influences public behavior alongside demographic and political factors (Zou et al., 2023). This finding aligns with experiments by (Saulitis & Chapkovski, 2025), which demonstrated that data analytics-driven messaging can increase tax compliance. It emphasizes the need for tax authorities to blend a service paradigm with an enforcement paradigm to maintain public trust. Similarly, (Douenne & Fabre, 2022) found that misunderstandings are often shaped by pre-existing political beliefs, fuel public opposition, and highlight the need for effective communication to address the information gap and secure policy support. Carattini (2022) further found that poor communication often undermines environmental tax reforms by failing to convey long-term benefits, even in polarized environments.

Considering these findings and global challenges, the complexity of tax reform communication issues faced by the Directorate General of Taxes through its public relations official during the political transition period reflects that no singular communication strategy is universally effective. They require an approach shaped by a multitude of variable, involving a negotiation between advocating fiscal policies and accommodating public interest and public opinion, which are

contingent upon the prevailing political landscape, public sentiment, and media framing. These dynamics reflect the fundamental premise of the Contingency Theory of Accommodation, which posits that predispositions and situational factors influence an organization's stance (Jin et al., 2007; Pang et al., 2021) as a comprehensive framework for deeply understanding the communication stance during uncertainty in the transitional period.

The Contingency Theory of Accommodation offers a more nuanced and pragmatic perspective on public relations practices, positioning communication strategies on an advocacy-accommodation continuum that illustrates how organizations position themselves along a spectrum ranging from highly defensive (advocacy) to exceedingly accommodating (Cancel, Cameron, Sallot, & Mitrook, 1997; Pang, Jin, Kim, & Cameron, 2020). By identifying the predisposing and situational factors that affect dynamic shifts in organizational stances, the Contingency Theory of Accommodation in Public Relations facilitates a comprehensive mapping and analysis of the strategic reasons underpinning the organization's decision to advocate or accommodate public demands. The evolution of the Contingency Theory of Accommodation has progressed towards an analytical distinction between predisposing factors that exert a significant influence on an organization prior to its interaction with the external public, and situational factors that shape the organization's stance towards an external public as circumstances develop (Cancel, Mitrook, & Cameron, 1999; Pang et al., 2020).

Despite its significance, a limited number of studies have empirically applied the contingency framework in the context of governmental fiscal communication in managing issues. The existing body of research has predominantly concentrated on corporate crisis management communication and health crises, resulting in a limited understanding of how governmental institutions navigate the complexity of fiscal issues management especially in tax reform communication during a transition period. A systematic review conducted by Lee et al. (2022) revealed that only 0,9% (2 out 223) of Contingency Theory of Accommodation studies addressed issue management over the past two decades. Although the Contingency Theory provides a flexible framework for mapping organizational stances, a persistent challenge remains in the form of insufficient practical guidance for translating of stances into concrete strategy implementation (Wilbur & Cameron, 2020). Based on the preceding discussion, this study identifies a research gap in the limited empirical evaluation of tax reform communication strategies using a qualitative lens within the framework of the Contingency Theory of Accommodation in Public Relations. To address this gap, the study aims to implement the contingency framework through a feasible and empirically operationalized approach. Accordingly, the research question consists of: (1) How do predisposing and situational contingency factors influence the Directorate General of Taxation (DGT) communication strategies in managing tax issues during the transition period? (2) How can the public communication

strategy of the Indonesian Directorate General of Taxation (DGT) be redesigned to address high-stakes and unpopular tax reform mandates?

Therefore, based on the preceding discussion, the objectives of this study are twofold. First, to examine how predisposing and situational factors influence the Directorate General of Taxation (DGT) communication strategies in managing tax issues during the first 100 days of President Prabowo's administration. Second, this study aims to examine the existing public communication strategy of the Indonesian Directorate General of Taxation (DGT), identify its key challenges in addressing high-stakes and unpopular tax reform mandates, and propose an evidence-based redesign to enhance credibility, trust, and public acceptance.

METHODS OF RESEARCH

This research employs a qualitative case study approach to explore the DGT's communication strategies in depth for managing tax issues during Indonesia's transitional period. According to Neuman, 2014), case studies serve to bridge the gap between theoretical abstraction and specific observations, thereby facilitating the grounding of theory in empirical experiences. In this study, the abstract notion of the Contingency Theory of Accommodation is articulated through the operationalization of both predisposing and situational factors, demonstrated by empirical data drawn from the Directorate General of Taxation's fiscal communication strategies and substantiated by field data. The research is being conducted within the Directorate General of Taxation's

environment in Jakarta, focusing on the Directorate Counseling, Services, and Public Relations of DGT and the Bureau of Communication and Information Services (Komunikasi dan Layanan Informasi/KLI) as the Ministry of Finance's public relations from June 2025 to August 2025.

Data were gathered from three primary sources, including semi-structured in-depth interviews, document analysis to delineate communication strategies and narratives, and qualitative content analysis of the Directorate General of Taxation's public messages on social media. In-depth interview utilized purposive sampling techniques to select informants based on specific criteria, including managerial experience in shaping communication strategy, managerial experience in conducting communication audit and research, access to the Ministry of Finance's and the Directorate General of Taxation's dominant coalition to provide insights into decision-making processes, responsible for implementing the communication strategy. The exclusion criteria removed individuals with purely administrative roles and data of insufficient relevance. The interview transcripts were coded and thematically analyzed using NVivo 14 to generate open, axial, and thematic codes. The coding framework was formulated based on predisposing and situational factors in the Contingency Theory of Accommodation, which captured the dynamics of organizational positions and communication strategies. The coding procedure generated grounded themes and a hierarchical framework that organized data systematically, ensured thematic consistency, and illustrated how the

Direktorat General of Taxation navigated the negotiation between advocacy and accommodation in communicating tax reform issues.

Table 1. Informant Profile

Code	Name	Jobs
PR1	SS	Manager of Issue Monitoring
PR2	NA	Manager of Communication Audit and Research
PR3	AH	Manager of Strategic Communication
PR4	AZ	Manager of Digital Publication
PR5	FR	Manager of Tax News Management
PR6	YY	Manager of Tax Site Management
PR7	Fn	Social Media Specialist
PR8	WS	Social Media Specialist

Sources: Data processed by researchers, based on in-depth interviews (2025)

Document analysis in this study was conducted on official documents from the Ministry of Finance related to communication strategies and digital media, as well as on the DGT's official social media accounts from October 2024 to January 2025. The documents utilized as data sources comprise institutional documents, including the Ministry of Finance's Communication Guidelines (Keputusan Menteri Keuangan/KMK 222 of 2023) and the 2024 DGT's Performance Report. Meanwhile, digital media were analyzed using Reflexive Thematic

Analysis (RTA), focusing on how textual and visual narratives reflected the DGT's communication stance and strategies in managing tax issues (Braun & Clarke, 2022). The Reflexive Thematic Analysis approach was employed for both documentary and digital media, underscoring the researcher's proactive involvement in the processes of coding, theme development, and interpreting data meaning.

Qualitative thematic analysis was conducted on the digital outputs, comprising 74 pieces of content from the DGT's official Instagram @ditjenpajakri and X accounts @DitjenPajakRI selected through purposive sampling from October 2024 to January 2025. The eligible content included posts that addressed VAT and Coretax. The exclusion criteria removed content unrelated to the research focus, including coverage of non-fiscal events, routine institutional updates, and ceremonial posts lacking strategic fiscal narratives. Data extracted from the documents were systematically coded and thematically analyzed utilizing Microsoft Excel to discern topics, open codes, axial codes, and thematic codes.

To identify communication challenges encountered by the DGT, this study employs not only the DGT's social media content but also media portrayals of public concern. To this end, the researchers scrutinized 284 online news articles disseminated across two prominent outlets, Kompas.com and finance.detik.com, spanning the period from October 20, 2024, to January 28, 2025, comprising 176 articles from Kompas.com and 108 from finance.detik.com. The inquiry for articles was conducted utilizing the search terms «PPN» and "CoreTax".

The selection of articles was undertaken through purposive sampling, thereby ensuring that only those related to the context of institutional communication were subjected to further analysis. According to the communication decree of the Ministry of Finance, the online media platforms Kompas and Detik Finance are classified as Tier 1. This media analysis facilitated the researchers in mapping how the tax reform issue communication and the responses of the DGT were framed. Additionally, this analysis aimed to identify which matters were inadequately addressed by the DGT, consequently emphasizing a potential communication gap between the government and the public.

The analytical procedure employed to a multifaceted approach, encompassing open coding, which was executed through the systematic labeling of quotations derived from interview transcripts, documents, and digital outputs. Axial coding was employed to consolidate related codes into broader categories, systematically organized in accordance with the contingency framework of predisposing and situational factors. Thematic coding was implemented to interpret patterns of meaning regarding how the interaction between predisposing and situational factors influenced the DGT's stance along the advocacy–accommodation continuum. To address stance categorization specifically, each social media post was qualitatively classified as advocacy, accommodation, or mixed, following the definitional criteria of (Cancel et al., 1997, 1999). Posts were coded as advocacy when they emphasized policy defense, normative justification, or unilateral message dissemination, and as

accommodation when they acknowledged operational problems, responded to public criticism, or demonstrated corrective commitments. Meanwhile, mixed stances combined elements of both. This procedure ensures transparent, theoretically grounded stance identification within qualitative content analysis. The digital public relations outputs were analyzed not to calculate frequency but to interpret and derive meaning from texts and materials deemed substantively significant (Krippendorff, 2019), thereby allowing a nuanced mapping between communicative behaviors and the contingency framework.

All collected data are triangulated to ensure the credibility of the findings by cross-verifying insights across three principal data sources: official documents, interview transcripts, and digital public relations outputs. The institutional documents established the formal framework for tax reform communication strategies during the transition period, while in-depth interviews revealed the perspectives of key actors regarding predisposing and situational factors influencing their strategic stances. The digital outputs illustrated how the strategies and stances were recognized in public communication. This study examines ethical standards to ensure the research integrity and uphold the authenticity and reliability of the results. In conducting in-depth interviews, all informants were provided with written consent through consent forms alongside verbal consent for digital recording, and were assured of confidentiality. The interview guidelines and analytical framework were approved by the Research and Audit Section of the Communication and Information Services

Bureau, Ministry of Finance, and approved by the DGT through the <https://eriset.pajak.go.id/> website. All accessible documents are classified as public documents in compliance with the regulations governing the disclosure of public information. The examination of digital content disseminated through the official social media platforms of the DGT was conducted for scholarly purposes.

FINDING AND DISCUSSION

Overview of Value Added Tax and CoreTax Issues During the Transitional Period

This study outlines several communication strategies used by DGT public relations through in-depth interviews, media coverage analysis, and document evaluation. The Directorate General of Taxes (DGT) content regarding the Value Added Tax (VAT) rate adjustment was limited in 2024 because policy uncertainty during the governmental transition created structural and jurisdictional constraints that prevented the DGT from adopting an accommodative stance despite escalating situational pressures. Although the Tax Harmonization Law mandated the VAT rate adjustment, its implementation required the political will of the new administration, which lay outside the DGT's public relations (PR) jurisdiction. Consequently, even as public protests intensified and misinformation surged, the DGT's communication remained anchored in normative, regulation-based statements because the organization lacked the regulatory mandate to clarify or modify the policy before a presidential decision was issued. Media coverage of the VAT

in November and December 2024 focused on economic analyses of the proposed 12% rate's negative impacts and requests from various professional associations to postpone its implementation. In contrast, the DGT content during the same period predominantly comprised normative statements aligned with existing regulations, reflecting an advocacy stance shaped not by the dominance of predisposing factors as a whole, but by prescriptive constraints that temporarily restricted movement along the advocacy–accommodation continuum. Once the presidential decision provided policy certainty, these enabling situational pressures guided subsequent shifts in the DGT's stance.

Following the announcement of the economic policy package on December 16, 2024, led by the Coordinator Minister for Economic Affairs and the Minister of Finance, various misinformation emerged regarding the application of the VAT, including its alleged imposition on Quick Response Indonesian Standard (QRIS) transactions and minimum wage salaries. The DGT's content provides clarification in response to this misleading information. As December 31, 2024, approaches, the DGT's narrative shifts to advocate for the principle of tax fairness, detailing various compensatory measures designed to maintain public purchasing power. However, information uncertainty persisted as various media outlets published statements from officials across different government agencies and members of the House of Representatives (DPR). When public protests escalated into petitions and mass actions, the DGT did not issue explicit content directly addressing these

actions. However, public relations officials from both the Ministry of Finance and the DGT provided statements through media interviews. Following the announcement by Minister of Finance Sri Mulyani Indrawati on Instagram that the VAT rate would not increase, the DGT focused on providing information regarding corrective actions needed for technical implementation errors made by taxpayers who had prematurely adjusted to the 12% rate.

Additionally, the Directorate General of Taxes (DGT) has consistently published content related to CoreTax since early 2024. Before the system's implementation, the content was mostly persuasive, taking an advocacy stance that highlighted the organizational narrative about the platform's functions, the requirement to use the application, the benefits it offered, and efforts to raise user awareness. However, after the implementation, when the application faced operational problems, the content shifted to address user needs by offering a range of tutorials. The DGT also issued straightforward apologies, expressed measurable commitments, ensured transparency in disclosing relevant data, and addressed public concerns by annulling administrative penalties, reflecting greater transparency and focus on users. This shift highlights the adaptability of fiscal communication in the face of public scrutiny.

Using Goffman's dramaturgical lens, the DGT's changing communication strategy reveals a tension between front-stage performances that emphasize public display and trust in policy, and back-stage communication that involves institutional discourse and policy uncertainties arising

from political indecision. While DGT publicly emphasized transparency and accountability, its backstage communication faced challenge due to political indecision and jurisdictional limits. Moreover, this period reflects the dynamics of hybrid governance: although the policy originated through a bottom-up process within the Ministry of Finance, its implementation and framing heavily relied on top-down political signals from the new administration. These complexities highlight the challenges of fiscal communication during political transition, where classical principles of openness, accuracy, and public orientation must contend with fragmented authority and shifting legitimacy among institutional actors and media spheres.

Supporting Data

To provide an empirical groundwork for the findings identified in this study, researchers present supporting data from two distinct sources: media coverage analysis and thematic content analysis. The objective of presenting this data is to develop the narrative and analytical discourse articulated in the preceding sections.

Table 2. Summary of Selected News about “PPN” and “CoreTax” from October 20, 2025 to January 28, 2025

Media	VAT	CoreTax	Total
Detik Finance	85	23	108
Kompas.com	155	21	176
Total	240	44	284

Sources: Data processed by researchers, based on Kompas.com and Detik Finance (October 2024-January 2025)

The planned increase in the Value-Added Tax (VAT) rate emerged as the dominant issue, accounting for 240 news articles, or 84.51% of the total news analyzed, with coverage peaking in December 2024, ahead of the enforcement deadline for the 12% rate. Media reporting during the first 100 days of the new administration unfolded in distinct phases. Following the Presidential inauguration, reports were dominated by concerns from professional associations advocating for the postponement of the 12% VAT rate and economists' analyses regarding the negative consequences of its implementation. In early December 2024, information uncertainty intensified due to conflicting statements from the Chairman of the National Economic Council and the Coordinator Minister for Economic Affairs. On December 16, 2024, media coverage shifted to the Economic Policy Package, which the government officially announced. In late December 2024 it again centered on economists' critiques and objections from professional associations. Following the official announcement that the VAT rate would not be increased on December 31, 2024, the volume of media coverage decreased, and the focus shifted to the corrective actions undertaken by the DGT concerning the technical errors of VAT collection that had already occurred.

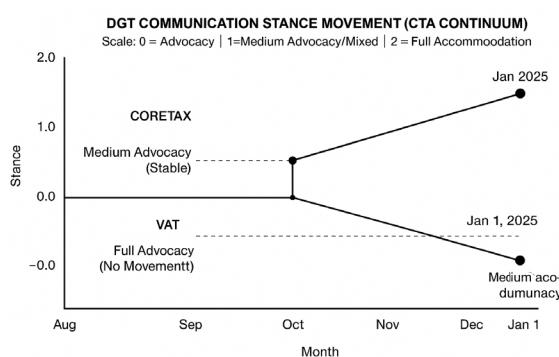


Figure 2. Visualization of DGT stance movement on government transition period

Source: the author using qualitative stance coding based on CTA (Cancel et al., 1997)

While media coverage and public discourse highlight the importance of resistance to VAT increases and coretax issues, it is equally significant to scrutinize how the DGT articulates these matters through its official social media platforms. Social media platforms function as an essential medium for reputation management, ethical consideration, risk factors, issues, and crises, because the challenges inevitably emerge in interaction with external publics and stakeholders; therefore, social media managers are required to possess the expertise to respond in a measured, ethical, and professional manner on behalf of their organization (Sutherland, 2021). As digital platforms increasingly serve as the frontline of government communication, analyzing the DGT's Instagram and X accounts provides critical insights into prioritized narratives, stance positioning along the advocacy-accommodation continuum, and the degree of alignment between official messages and public sentiment.

However, the VAT case demonstrates that the DGT's digital communication could not shift toward accommodation because structural and jurisdictional constraints rendered such movement legally impossible. Under Indonesia's fiscal governance system, the VAT rate adjustment is mandated by statute and therefore requires joint approval by the Parliament and the President. The Ministry of Finance—including its authorized spokespersons and the Directorate General of Taxes—may explain the policy, but cannot alter its substance without legislative

or presidential action. As a result, during the period of policy uncertainty when public protests escalated, misinformation intensified, and sentiment turned into negative, the DGT's public relations division must maintain normative, regulation-based messaging. Within the CTA framework, this is an example of predisposing factors, particularly organizational hierarchy and limited legal authority, acting as absolute boundary conditions, preventing a shift in stance along the advocacy-accommodation continuum. The DGT was only able to adjust its communicative stance after the presidential decree established policy certainty, allowing situational pressures to influence subsequent changes in tone and content.

Media coverage of the CoreTax was limited prior to its implementation. Following the rollout on January 1, 2025, reporting was dominated by operational constraints experienced by users, which severely obstructed the processing of tax invoices. The media also covered the DGT's response, including its apology, official statements, commitment to corrective action, and the annulment of administrative sanctions related to the CoreTax disruptions. The transparent, multi-step responses illustrate symmetrical communication, as the DGT acknowledged public grievances, adjusted the behaviour, and implemented corrective actions based on stakeholder needs. These accommodative measures helped restore organizational legitimacy and stand in sharp contrast to a more advocacy-oriented stance maintained in the VAT issue, where statutory constraints limited opportunities for dialogic engagement. However, as operational issues escalated, media scrutiny intensified, drawing

attention to the application's substantial procurement cost of IDR 1.2 trillion. The spotlight further highlighted a statement from the Spokesperson of Indonesia's Corruption Eradication Commission (Komisi Pemberantasan Korupsi), who stressed the institution's readiness to follow up on alleged corruption in the CoreTax procurement, should a formal report be filed.

The media data demonstrate that the DGT's advocacy stance which characterized by normative and legalistic statements seems failed to provide the level of certainty the public required during the VAT issue. As conflicting statements emerged from key economic authorities, including the Chair of the National Economic Council and the Coordinating Minister for the Economy, and as the Minister of Finance remained publicly silent during the most

critical period of uncertainty in early December 2024, information gaps widened and were rapidly amplified by Tier-1 outlets. This inconsistency triggered a surge in media coverage and escalated public anxiety, which manifested in online petitions signed by hundreds of thousands of users, demonstrations, and the spread of hoaxes concerning the expansion of VAT. This suggests that the DGT's strategy of normative messaging does not stabilize public discourse, instead, it reinforces uncertainty and highlights a communication gap. Based on the Contingency Theory of Accommodation framework, this pattern suggests that situational pressures have exceeded the capacity of advocacy positions, necessitating a shift toward accommodation in the form of clearer explanations, acknowledgment of concerns, and coordinated cross-agency messaging.

Table 3. Summary of Selected Social Media Content of Ministry of Finance from October 2025, to January 28, 2025

Platform	Topic	Amount	Stance	Dramaturgical Layer
Instagram	VAT	14	Dominant stance: advocacy (8), moderate (3), accommodation (3)	Mostly front-stage (justifying fairness, legality)
	Coretax	32	Predominantly accommodative	Mix of front-stage (apology) and back-stage (technical guides)
X	VAT	14	Balanced (advocacy 6, moderate 2, accommodation 6)	Mostly front-stage (justifying fairness, legality)
	Coretax	14	Dominantly accommodative	Back-stage emphasis (troubleshooting, response)
Total		74		

Sources: Data processed by researchers, based on the official DGT account on Instagram @ditjen-pajakri and X @DitjenPajakRI (October 20, 2024 – January 28, 2025)

The analysis of the DGT's social media communication on VAT and CoreTax fiscal issues reveals varied narrative emphases and communication stances. Content related to VAT issues was predominantly advocacy-oriented, although an accommodative stance emerged, approaching equilibrium between advocacy and accommodation. This pattern reflects the organization's attempt to navigate the stance between defending institutional policies based on existing regulations and responding to evolving public concerns during the transition period. The VAT narrative tended to adopt a normative tone, emphasizing DGT's compliance with regulations and promoting the benefits and equity principles of the policy from the government's perspective. Following the announcement on the Minister of Finance's Instagram account that 'The VAT will not be raised', a more accommodating stance appeared, addressing technical issues in the premature application of the 12% rate by tax-collecting entities. The content on DGT's Instagram and X platforms largely amplified consistent narratives across channels. From a contingency theory perspective, this distribution suggests that the DGT's communication strategy during the transitional period was predominantly advocacy-oriented and policy-defensive, driven by situational factors such as the legally mandated VAT adjustment and fluctuating public sentiment.

Furthermore, content related to CoreTax issues was predominantly accommodating. Prior to the implementation of CoreTax, advocacy-oriented education was predominantly found on Instagram. The narrative

employed highlighted the application's benefits and capabilities, alongside a persuasive approach that encouraged the public to prepare for its adoption. Instagram served as a suitable platform for providing complete, comprehensive explanations, complemented by visual infographics. Following the official deployment of the CoreTax application and the emergence of significant operational challenges, a shift in communication stance occurred, moving from advocacy to accommodation. Content became dominated by the DGT's responses to user-reported difficulties, primarily through the provision of necessary tutorials and guidance. The DGT's direct acknowledgment of issues, marked by explicit apologies, the presentation of measurable commitments, and the waiver of applicable administrative sanctions, further demonstrated the predominance of the accommodating stance.

In addition, communication regarding the VAT adjustment on Instagram occupies the front stage, where the DGT presents normative justifications emphasizing fairness and legal compliance. Coretax-related posts on Instagram combine front-stage expressions, such as public apologies, with back-stage elements that include technical tutorials and corrective instructions, indicating a growing recognition of implementation challenges. On platform X, VAT-related communication also remains on the front stage, emphasizing formal policy narratives. In the case of Coretax, communication on X shifts moderately toward the back stage by prioritizing user troubleshooting and technical guidance, reflecting a more responsive and less performative approach

to managing operational disruptions. This differentiation illustrates that the DGT's communication in response to issue sensitivity and public reactions varies not only across issues but also across platforms

Organizational Predisposing Factors: Culture, Coalition, and Exposure

The frame of an organization on the continuum before its engagement with the external public is defined by predisposing factors (Cancel et al., 1999). These factors are identified as the dependent variables that significantly impact shaping and maintaining an organization's orientation, as they are pivotal in determining the stance for public relations practice (Ao, Angela K.Y., & Lennon L L, 2022). Within the scope of this research, the predisposing factors that influence the Directorate General of Taxation's stance in its communication strategy include the size of organization, the corporate culture, the business exposure, and the enlightenment of its dominant coalition.

The Directorate General of Taxes (DGT) maintains an operational presence throughout Indonesia, comprising 34 regional offices and 352 Tax Service Offices. These offices are organized according to specific taxpayer criteria: Large, Special, Medium, and Primary (Pratama). The DGT's structure also includes 204 Echelon IV-level service units tasked with providing services, educational, tax counseling, and consultation. Four Technical Implementation Units further supplement this network. This extensive structure presents a distinct challenge for public relations in managing the public communication process. The existing

public relations structure within the DGT is strategically positioned at the Echelon II level, falling under the Directorate of Extension, Services, and Public Relations. Specifically, public communication tasks within the public relations framework are executed by the Sub-directorate of Tax Public Relations, which is divided into sections for Internal Relations, External Relations, News Management, and Site Management. This division is reflected in the Ministry of Finance's organizational and governance regulations established in 2024. Crucially, this structure does not yet have a dedicated unit to carry out the communication strategy function. Consequently, the planning and implementation of communication strategies are performed on an ad hoc basis by cross-sectional teams. This structural gap functions as a Predisposing Factor because the absence of a formally mandated strategy unit leads the DGT toward short term reactive advocacy as cross teams intervene after issues escalate.

"Communication planning via a formal communication strategy has not yet been structurally formalized; however, it is executed by cross-sectional teams operating as a communication strategy team" (PR5 informant interview, 24/7/2025)

The informant, at the managerial level of public relations, added the information that the DGT's communication strategy process is inseparably linked to the communication strategy process of the Ministry of Finance, which serves as the parent organization.

"The communication strategy for the Ministry of Finance, including that for

the DGT, is coordinated by the Bureau of Communication and Information Services (Biro KLI) through an agenda-setting process. The Directorate of Extension, Services, and Public Relations (P2Humas) subsequently disseminates this strategy to the vertical tax units. This agenda-setting can be driven by either a bottom-up or top-down approach. A formal coordination process exists between the Bureau of KLI and the DGT's P2Humas Directorate to address specific issues concerning the DGT on a monthly basis. The follow-up action involves issue management, which can be handled collaboratively or independently by the DGT. Furthermore, the publication of tax issues can also be managed collaboratively with both vertical units and other Directorates General within the Ministry" (PR5 informant interview, 24/7/2025)

The informant from the technical level, who serves as a social media specialist, described the efforts to maintain organizational message relevance within the large and hierarchical organizational structure.

"The Directorate General of Taxes adheres to branding guidelines, ensuring that content creation is not solely undertaken by the central office's PR team, but also involves collaboration with PR personnel in the vertical offices" (PR8 informant interview, 24/7/2025)

"In the Ministry of Finance's grand communication strategy, the public relations ecosystem is divided into three approaches: a short-term approach focused on issue management, a medium-term approach centered on agenda setting,

and a long-term approach involving diplomacy. Issue management as a short-term approach requires us to respond promptly to negative issues to prevent them from escalating into a crisis." (PR2 informant interview, 12/8/2025)

The provided information regarding the organizational size indicates that the strategic framework, inter-unit PR coordination, and operational guidelines are currently satisfactory. However, the informant, who hold technical-level public relations duties, also expressed a desire for structural enhancements within the organization's PR function.

"The primary area for improvement concerns the establishment of a specialized public relations functional role within the DGT. Communication strategy implementation is demonstrably more effective when an independent Communication Strategy Team is in place, thereby indicating that formalizing the DGT's PR functional position would significantly boost organizational performance" (PR8 informant interview, 24/7/2025)

Furthermore, the corporate culture of an organization serves as a critical predisposing factor in shaping its communication stance, as it fundamentally dictates the internal values and norms that sanction specific communication behaviors. The DGT implements Standard Operating Procedures (SOPs) in the execution of its duties, encompassing both public communication and its impact on the public. The DGT's SOP for policy monitoring is data-driven, executed by assessing news coverage and the resultant impact of tax policies and regulations.

"The primary responsibility of the News Management section is to conduct monitoring of news and issues concerning taxation or the DGT. Monitoring is also performed to assess the impact of DGT regulations or policies." (PR5 informant interview, 24/7/2025)

The DGT's Standard Operating Procedures (SOPs) for issue monitoring not only reflect a data-driven policy culture but also stipulate distinct SOPs for monitoring news and issues across various platforms, specifically social media and mass media. The issue monitoring process demonstrates that public relations practitioners in DGT possess a thorough understanding of the various issue types circulating and utilize technology as a support system.

"Issues are categorized based on their platform of origin: mass media and social media. Social media issues are characterized by their rapid pace of evolution. Mass media includes print, television, and online television platforms. Monitoring is conducted on a daily, weekly, monthly, and annual basis. Daily monitoring is performed twice per day. In addition to regular surveillance, specialized monitoring is conducted for critical issues and matters that have captured the attention of leadership and require escalation. The monitoring process utilizes Artificial Intelligence (AI) as an auxiliary tool. These AI-generated reports are subsequently subjected to manual review and correction due to potential inaccuracies in automated judgment. The determination of the news tone (sentiment) is guided by official references, specifically the Decree

of the Director General of Taxes and the Communication Guidelines of the Ministry of Finance. (PR5 informant interview, 24/7/2025)

Issue monitoring is conducted not only across social media, which currently dominates public communication platforms, but also encompasses mass media, acknowledged as the fourth estate of democracy in Indonesia. The DGT's Public Relations unit also possesses an understanding of the evolving online mass media landscape.

"We categorize mass media into Tier 1, Tier 2, and Tier 3. When discourse emerges within Tier 1 media, the PR team initiates preparation. Although reporting remains consistent for Tier 3 issues, the communication to leadership is escalated when Tier 2 or Tier 1 outlets cover the matter. Furthermore, we identify the Key Opinion Leaders (KOLs) contributing to the mass media discourse, as their involvement significantly influences the public response and is considered an early warning indicator. If the tone is positive, the message is immediately amplified by us. Conversely, a negative tone necessitates the prompt submission of a report to the leader." (PR5 informant interview, 24/7/2025)

The process of mass media categorization reflects a corporate culture oriented toward risk and compliance. The messages subsequently delivered to the public are derived from a data-driven monitoring process and an understanding of issue and message categories. Corporate culture within the public relations function is manifested not only at the managerial

level but also at the technical level. Social media specialists, specifically, contribute to this by providing responses subsequent to a data monitoring process has been completed. Furthermore, the responsibilities at the technical level are also well-defined. However, while the Ministry of Finance's corporate culture is risk-oriented, including the use of Tier-1 media monitoring mechanisms as early warning systems, this system does not automatically push the organization toward defensive or advocacy postures. Within the CTA framework, this risk culture operates as a predisposing factor that heightens awareness of reputational threats and accelerates internal escalation procedures, rather than determining the stance itself. Rapid reporting protocols may create institutional responses to maintain credibility, but the resulting communicative orientation depends on the situational context. When legal or bureaucratic mandates limit message flexibility, as in the VAT issue, the organization is more likely to remain in an advocacy stance. When situational factors signal that accommodation is necessary, as in the CoreTax disruption, the same culture allows for the rapid adoption of accommodative behavior. Thus, Tier-1 monitoring shapes the speed and intensity of responses, not their direction, and interacts with situational pressures to determine where the DGT ultimately positions itself along the advocacy-accommodation continuum.

"The Social Media Specialist serves as both an administrator and a content creator, operating within a team framework. Our duties include monitoring issues on social media, which facilitates a responsive

approach to content management, including determining what content to publish, when to publish it, and how to engage with the social media audience. Given the institution's vertical structure, there are also dedicated «Tax Admins» (Taxmins) at the regional and service office levels." (PR8 informant interview, 24/7/2025)

From the business exposure side, business exposure as a predisposing factor refers to the degree to which an organization's legitimacy and credibility are affected by a given issue. The inherent characteristic of taxation policy imposes a binding obligation upon the public, so the sensitivity of the public to DGT's communication is significantly elevated. The DGT is structurally exposed to high reputational risks because tax policies are easily politicized and unpopular. Therefore, the involvement of public relations in a tax policy is crucial for the effective communication process with the public.

"There is a clear necessity for Public Relations (PR) involvement at the initial stage of policy formulation. Currently, the DGT's PR team receives updates during the drafting of tax regulations, which allows us to prepare content and key messages in advance. This proactive approach significantly improves our communication upon the regulation's launch. However, this was not the case with the VAT policy." (PR8 informant interview, 24/7/2025)

The prevailing communication paradigm at the Ministry of Finance dictates that communication is an intrinsic component of policy development. This is supported by our established policy

communication strategy, which ensures that the Ministry's public relations division participates directly in the policymaking stages. At the Ministry of Finance level, regulations mandate that every policy must be accompanied by its respective communication strategy. However, implementation remains suboptimal due to constraints in time and human resources.

"The communication paradigm within the Ministry of Finance posits that communication is <part of policy>. We implement a dedicated policy communication strategy, and consequently, the Ministry of Finance's public relations function is engaged in the policy formulation process." (PR3 informant interview, 13/8/2025)

"The Ministry of Finance's Decree Number 527/KMK.01/2022 concerning the Guidelines for the Formation of Regulations and Decrees within the Ministry of Finance stipulates that the drafting of every regulation must be accompanied by its communication strategy. The primary constraint, however, is that the Ministry of Finance produces hundreds of policies annually, making it impractical to develop a comprehensive communication strategy for every single one" (PR2 informant interview, 12/8/2025)

Moreover, the position of Extension, Services, and Public Relations Division is equivalent to a second-echelon unit, which grants significant access to the dominant coalition in the DGT. The organization's leader also provides technical support to the public relations division, reflecting the institutional stance of communication

functions. Strategic communication to the dominant coalition as a predisposing factor reflects the access, advice, and influence of public relations on top decision-makers to integrate public perspectives into organizational policies and messaging. The communication between the Extension, Services, and Public Relations Division and the Taxation Director General was relatively smooth, with no significant gaps, as coordination was well-established and effectively maintained.

"Communication with the director general is relatively straightforward due to the leadership's understanding of public relations. While some adjustment was necessary, emerging from a shift away from the former print-media era which characterized by limited news volume, to the current online environment, where a single news item can be duplicated with varying tones. Overall, communication with the organizational leadership is highly fluid. The Director of Extension, Services, and Public Relations can communicate directly with the PR team, minimizing information gaps. The PR team can easily report information to the Director, then relay to the Director General of Taxes. Currently, there appears to be no significant communication barrier, as the leader possesses a solid understanding of the prevailing conditions." (PR5 informant interview, 24/7/2025)

There is synergy among the various operational units within public relations. The engagement of both the analytical team and the technical administrators determines a coordinated framework that closely integrates an issue monitoring model. The

workflow combining data-driven analysis with direct public interaction.

«In the Issue and Crisis Management Guidelines, we have an issue monitoring and analysis team equipped with tools to monitor public issues. They assess the status of an issue—whether it is at the early warning stage, remains in the safe category, or has escalated into a crisis—by examining its viralness and the number of sustained viewers of the conversation. The monitoring team classifies issues into normal, potential, or crisis stages. From our side, as technical administrators, we also participate in monitoring through comments and mentions. Coordination takes place between the technical administrators and the monitoring team in this process.» (PR7 informant interview, 20/8/2025)

In addition to issue management and issue monitoring, the predisposing factor of corporate culture is also reflected in the communication strategy implemented.

“We distinguish between issue management and crisis management in the Ministry of Finance communication guidelines, as issues and crises differ in nature and therefore require different protocols. The indicators we use to differentiate whether a situation constitutes an issue or a crisis include: who is affected, what the impact is, the magnitude of the impact, how the escalation unfolds in the public sphere, both in mass media and on social media, and whether it draws the attention of key stakeholders, namely the President and the Parliament.” (PR2 informant interview, 12/8/2025)

“Communication is part of policy” has become the key principle that reformed the Bureau of Communication and Information Services (KLI). Fourteen years ago, public relations was still a back-office role, but it has now moved to the forefront. Even before a policy is officially issued, we are required to prepare its communication strategy.” (PR3 informant interview, 13/8/2025)

The clear distinction between issues and crises, along with a paradigm shift toward «communication is part of policy,» reveals a fundamental transformation in the organizational culture. Public relations is no longer positioned as a passive actor but as a strategic element involved from the policy formulation stage. From the business exposure perspective, the DGT is structurally exposed to high reputational risks because tax policies, such as the VAT increase and Coretax implementation, directly affect the public and are easily politicized and unpopular. These findings indicate that the predisposing factors shaping the DGT’s communication are not merely structural but also corporate cultural and heightened business exposure.

The empirical dynamics observed in the VAT and CoreTax cases confirm the core proposition of the Contingency Theory of Accommodation that predispositional orientations, including the organization’s commitment to openness and transparency, serve only as initial communicative attitudes. Situational factors ultimately shape how organizations adjust along the advocacy-accommodation continuum. Viewed through Goffman’s dramaturgical lens, the organizational routines and structural hierarchy of the Directorate

General of Taxes (DGT) act as mechanisms that outline the areas of front-stage and back-stage communication. The Ministry of Finance, as part of the dominant coalition, influences backstage by creating key messages and agenda setting, while the DGT's public relations teams and field-level actors perform on the front stage to present consistency, transparency, and legitimacy. This division illustrates how public performance is organized, where communication is not just about delivering messages but involves practiced displays rooted in bureaucratic rules (Edgley, 2016; Lemert & Branaman, 1997). The performance of "openness" in fiscal reform, particularly when public sensitivity is high, shows a careful connection between managing impressions and fulfilling institutional expectations. Backstage practices guide what information is shared on the front stage (Goffman, 1959).

Furthermore, the DGT's hierarchical structure embodies what Goffman describes as a "performance team" where public relations staff, media liaisons, and social media managers work together within limits set by strategic decision-makers. The consistency of narratives across digital content, even in the midst of policy uncertainty, reflects a coordinated communication performance. Coherence is upheld through careful messaging and strategic management of institutional roles instead of total transparency. Thus, the organization's predispositions are not merely administrative but also dramaturgical, influencing who speaks, when they speak, how openness is presented to the public, who presents it, and what strategic goals drive it.

Situational Factor: Navigating Uncertainty, Public Sentiment, and Emerging Threats

Situational factors impact how an organization modifies its stance in response to evolving external publics (Cancel et al., 1999). A shift in an organization's stance is predominantly determined following engagement with external publics. According to (Pang et al., 2021), situational factors associated with external stakeholders are characterized by their dynamic attributes, which relate to two distinct groups of individuals with divergent ideologies and needs, thus requiring appropriate adjustments in an organization's approach. In the context of this study, the situational factors affecting the Directorate General of Taxation during the governmental transition period include the urgency of the situation, the characteristics of the external public, potential or obvious threats, and the potential costs or benefits.

The shift in the DGT's communication stance was fundamentally triggered by a convergence of situational pressures that exceeded the predispositional orientations. In the VAT case, stance movement was shaped by the delayed announcement of the 12% VAT adjustment, which was ultimately limited to luxury goods issued at the very last moment before the statutory deadline under the Harmonized Tax Law on 1st January 2025, following a prolonged period of public uncertainty and intense societal protest. This was compounded by a three-year "lost period" during which the policy was not consistently internalized or communicated to the public, leaving taxpayers resistant to implementation, as well as by a politically charged discursive

environment still influenced by post-election residue. In contrast, the shift toward accommodation in the CoreTax issue was driven by acute operational disruptions that severely impeded tax administration, creating immediate service failures and escalating public dissatisfaction. Together, these situational triggers demonstrate that both VAT and CoreTax stance adjustments were not the result of changes in organizational predispositions but were compelled by external contingencies that forced the DGT to recalibrate its communicative strategy along the advocacy–accommodation continuum.

Several conditions created a sense of urgency that required immediate response. Additionally, the complexity was exacerbated by the uncertainty surrounding the Value Added Tax (VAT) rate policy decision between administrations, with the outgoing government deferring the matter to the incoming administration, resulting in limited public relations action for the Ministry of Finance and the DGT, the technical implementers. The urgency of the situation was detected through a data monitoring process of external public sentiment.»

“Social media monitoring reports are submitted three times daily (morning, noon, and afternoon). Upon issue detection, the matter is immediately referred to the communication strategy team for assessment of its urgency. This process allows us to ascertain the audience’s informational needs. Subsequently, issues are discussed collaboratively with the content team. The content creators then produce the

necessary materials.” (PR8 informant interview, 24/7/2025)

As described by a public relations informant (PR8), social media monitoring reports were submitted to detecting emerging issues. The communication strategy team would assess urgency and coordinate with the content team to respond quickly. Another informant highlighted that one of the most urgent periods was during the initial launch of CoreTax, which faced major operational problems while the communication unit was still functioning in an ad hoc team:

“One of the most urgent phases during the transitional period was the initial launch of CoreTax. At that time, significant operational constraints occurred while the communication strategy team was still operating on an ad hoc basis. Following the team’s transition to a more structured configuration, the discussion surrounding the communication strategy experienced significant improvements. We also maintain constant coordination with the PSIAP Team. In response to user needs, we produced the maximum possible number of tutorials related to CoreTax. Although negative sentiment persisted, its intensity has begun to diminish. (PR8 informant interview, 24/7/2025)

Beyond operational constraints, the urgency increased due to rising public sentiment and political uncertainty. Furthermore, social media has changed from a platform mainly for creative expression to a medium that enables the public to express their opinions and even mobilize social movements. The Bureau of Communication and Information

Services (KLI), through the Subdivision of Issue and News Monitoring under the Communication Strategy Division, conducts monitoring of mass media and social media to identify and evaluate public sentiment. Negative sentiment accumulated steadily between October 2024 and January 2025, ultimately culminating in online mobilization and physical demonstrations led by influential digital accounts such as @barengwarga. Another informant (PR1) noted that the situation nearly entered a full-blown communication crisis, which was only averted when President Prabowo declared on December 31, 2024, that the VAT rate would not be raised:

Legally, the Value Added Tax (VAT) policy was already considered legislatively established in the context of the law. Consequently, the Ministry of Finance adhered to the President's directives. The conditions from October 2024 through January 2025 showed a daily increase in the trend of issue escalation, even culminating in a social movement initiated by the @barengwarga account, which had previously demonstrated success related to the Regional Election Law" (PR1 informant interview, 13/8/2025)

As noted by the informant, the "BarengWarga" petition was a citizen-led movement titled «*Pemerintah, Segera Batalkan Kenaikan PPN!*» ("Government, Cancel the VAT Increase Immediately!"). The petition framed the tax hike as unjust, stating that "*imposing taxes without adequate public services is a crime. Don't ask for more taxes if you can't serve the people. Reject the 12% VAT.*" This mobilization served as a visible expression of public resistance,

reinforcing the urgency perceived by communication officials.



Figure 3. Online petition on the Change.org platform initiated by the movement @barengwarga expressed opposition to the 12% VAT rate

Source: Petisi · Pemerintah, Segera Batalkan Kenaikan PPN! - Indonesia · Change.org

The informant responsible for information and news monitoring at the managerial level within the parent organization adds:

"Regarding the VAT issue, we were on the verge of experiencing a communication crisis phase. The potential for this crisis was ultimately averted when the President determined on December 31, 2024, that the VAT rate would not be increased" (PR1 informant interview, 13/8/2025)

These findings demonstrate that the urgency of the situation emerged not merely from policy content but from the dynamic interaction between public sentiment, operational challenges, and political uncertainty during the transition of administrations. Symmetrical or accommodation stance actually cannot be taken in some situations, so contingency theory has key prescriptive factors. One of them is a restriction from regulations and jurisdictions. The delayed decision on the VAT rate created a void that significantly limited proactive communication by both

the Ministry of Finance and the DGT, while public anxiety escalated rapidly as the issue was amplified across social media and mass movements. The DGT's reliance on real-time monitoring, which conducted three times daily, enabled early detection of emerging issues and informed rapid decision-making within the communication strategy team. This capacity proved crucial during the launch of CoreTax, when operational failures coincided with high public expectations and required continuous production of responsive tutorials despite persistent negative sentiment. The escalation of the VAT issue into mass demonstrations further underscored the vulnerability of fiscal communication in politically charged contexts. The eventual presidential decision to halt the VAT increase on December 31, 2024, marked a turning point that averted a potential communication crisis. Collectively, these experiences highlight that urgency in such contexts is not only a result of the quality of policy but also of how quickly public concerns evolve, demanding agile, data-driven, and well-coordinated communication responses.

Therefore, the differentiating point between predisposing and situational factors lies in their interaction with the external public. The public is a significant determinant of how an organization's communication stance and strategy shift. The characteristics of the public faced by the DGT are highly dynamic and sensitive to tax policies due to their impact. Public response to tax policy is also influenced by social changes experienced by the public, which leads to divergent perception and interpretation of organizational messages.

"During the transitional period, the government perceived little change in governance, maintaining a paradigm of policy continuity. However, societal attitudes shifted significantly in the post-COVID era. While the public had largely accepted the necessity of adjusting the VAT rate during the pandemic, in the post-COVID context, strong public opposition to the VAT adjustment emerged" (PR5 informant interview, 24/7/2025)

The issues that garnered the most public attention on social media during this time were Value Added Tax (VAT) and budget efficiency. This required close coordination between social media administrators and the relevant Directorates General to ensure accurate information. Despite these efforts, all communication was managed within the framework of a central communication strategy.

"During the transition period, the issues that attracted the highest level of public attention on social media were VAT and budget efficiency, both of which fall under the jurisdiction of the relevant Directorates General. Social media administrators required close coordination with their counterparts in these Directorates General to ensure they were equipped with adequate information. Nonetheless, all such efforts remained within the overarching framework of the central communication strategy." (PR5 informant interview, 24/7/2025)

Public rejection of the proposed Value Added Tax (VAT) rate adjustment was influenced not only by prevailing economic conditions but also by a «lost period», a duration not utilized for public

internalization due to political uncertainty. The communication regarding the rate adjustment, conducted only within the first 100 days of the new administration, provided insufficient time for the public to comprehend the necessity and urgency of the change. This ultimately resulted in elevated public emotion and resistance.

“The most significant tax reform issue during the transition period was the Value Added Tax (VAT) rate adjustment. The situation markedly differed from the previous increase from 10% to 11% in 2022 during the pandemic, a time when the public was relatively receptive to the message. The context surrounding the proposed adjustment from 11% to 12% was distinctly different. This divergence was likely due to the perceived lack of preemptive measures or condition-setting (cipta kondisi/prakondisi) over the preceding three years in anticipation of the VAT rate increase. Consequently, the public was caught off guard, and issues related to emotion, whether of approval or anger, rapidly gained traction on social media.” (PR6 informant interview, 24/7/2025)

The DGT's communication strategy for managing public response involved both internal and external organizational coordination. Coordination with government public relations, which was orchestrated by the Presidential Communication Officer (PCO), demonstrated an effort to convey a consistent message. Nevertheless, public uncertainty and negative sentiment still persisted. The informant at the managerial level at the DGT, tasked with issue surveillance and social media management, further adds:

“The DGT coordinated with other Ministries/Institutions through BAKOHUMAS (Badan Koordinasi Hubungan Masyarakat/Agency Coordination of Public Relations) and the Presidential Communication Officer (PCO) in the campaign preparation for the VAT rate adjustment. However, it was ultimately the public that generated the significant reaction” (PR6 informant interview, 24/7/2025)

Resistance from the public was also experienced by the technical-level social media specialists. In this digital era, this resistance is predominantly first articulated in the digital space through social media.

“The most substantial challenge during the transition period, specifically within the first 100 days of the new administration, was the universal non-acceptance of our messaging by the netizen audience (the public online). Despite the communication barriers, our efforts continued to prioritize providing the public with information on the rationale for the VAT rate adjustment, alongside producing numerous tutorials addressing Coretax-related challenges” (PR8 informant interview, 24/7/2025)

Media occupies a pivotal role in public relations, especially in the context of issue management. Media framing constitutes one of the primary indicators employed by the DGT to evaluate whether the issue is at a normal, sensitive, pre-crisis, or crisis stage. The divergence between mainstream media and social media responses further accentuated the phenomenon: while mainstream media coverage and academic analyses generally

adopted a neutral to positive stance, social media discourse was predominantly negative. This fragmentation created information bubbles.

"At the end of 2024, public responses escalated, especially on social media. A distinctive phenomenon during this period was the divergence between the dynamics of information in mainstream media and social media: mainstream coverage tended to be positive, as did commentary from academics, while social media discourse was largely negative. This disparity suggests the presence of missed or untransmitted messages, which eventually created fragmented information bubbles. As a result, the provision of policy accompanied by a coherent narrative from the top echelons to the grassroots has become increasingly challenging. For example, when information originating from the Ministry of Finance and the Directorate General of Taxation entered mainstream media, it was subject to bias at multiple levels by the media itself, by spokespersons or sources, and throughout the dissemination chain. Such distortions fostered public perceptions that the government, through DGT, was deliberately seeking revenue from taxes for particular programs." (PR1 informant interview, 13/8/2025)

These findings demonstrate that ultimately, the dynamic and sensitive nature of the public determines how the communication stance must adapt. The shift in public attitudes in the post-COVID era, combined with the limited pre-emptive communication regarding the VAT rate adjustment, created a gap that fueled

emotional reactions, online resistance, and fragmented information bubbles across digital platforms. This gap underscores the limitations of relying solely on structural preparedness and coordinated narratives in addressing rapidly changing public expectations. As the public voices grew louder, especially in digital spaces, the risks of reputational damage and declining trust intensified, revealing that the DGT's communication strategy had to resist not only with internal capacities but also with a growing array of potential threats arising from public sentiment, political contestation, and media distortion.

"An external factor influencing issue management, particularly towards the year-end, was the residue of the presidential election. The public remained polarized, resulting in statements from one side (Mass A) being countered by the opposing side (Mass B), often interconnecting with election promises. Consequently, news such as the VAT issue easily attracted sensitive attention. Although the VAT adjustment was technically not directly related to the election cycle, as it was already enshrined in regulation, the political residue likely exerted an influence, evidenced by the large number of Key Opinion Leaders (KOLs) and NGOs commenting on the matter. This situation contrasts sharply with the VAT rate adjustment from 10% to 11% in 2022. (PR7 informant interview, 20/8/2025)

During the initial rollout of CoreTax, the growth of public complaints on social media obligated the communication team to rapidly develop tutorials and issue

clarifications to prevent the spread of public complaints. The synergy between the AI-equipped monitoring team and the social media technical administrators also functioned as a positive predisposing factor that enhanced the DGT's capacity for accommodation during the CoreTax disruptions. The AI-supported monitoring system enabled real-time detection of surging public complaints, while the technical administrators could immediately translate these signals into responsive content such as tutorials, clarifications, and corrective messages. This integration accelerated the organization's internal process and aligns with Lewin's 'Reflection' stage, in which rapid interpretation of feedback enables swift adjustment of behavior (Burnes, 2004; Lewin, 1947). Within the CTA framework, this synergy illustrates how predisposing organizational strengths such as coordinated workflow and technological capability, can increase the speed and effectiveness of accommodative actions when situational pressures intensify.

At the initial launch of CoreTax, a surge of public complaints emerged on social media, compelling the team to promptly develop tutorials and issue clarifications in order to prevent public anxiety from spreading further. (PR7 informant interview, 20/8/2025)

The different characteristics of mass media and social media platforms also presented a unique threat to organizational communication strategies. Furthermore, each social media platform also presents a distinct set of threats.

"Social media platforms each possess distinct characteristics. X functions

like a "wild jungle," filled with harsh statements, though the discourse tends to pass quickly. By contrast, Instagram comments are sharper and more enduring, while TikTok remains relatively neutral in this regard. Although the same content is uploaded across platforms, sometimes it generates different reactions. Moreover, there are fundamental differences between social media and mainstream media. Unlike mainstream outlets, which operate under established mechanisms such as codes of ethics, rights of reply, and correction procedures, social media lacks such safeguards. Social media is also more vulnerable to threats such as DKF (Disinformasi, Kebencian, Fitnah/ Disinformation, Hatred, and Slander)." (PR6 informant interview, 20/8/2025)

Public perception, shaped by mass media coverage and social media monitoring, is a key external factor considered by public relations professionals in delivering communication. According to Informant PR1, the challenge of issue monitoring extends beyond the post-truth era, where identifying original opinion has become difficult, but it extends to the rise of "homeless media" or online outlets unregistered with the Press Council, and influential anonymous accounts that significantly shape public opinion. This phenomenon necessitates the development of a Government Public Relations Communication Strategy to ensure adaptive responses.

"Nowadays, the monitoring teams' attention is not limited to Tier 1,2, and 3 mass media according to our communication guidelines or figures we

consider as Key Opinion Leaders whose opinions we regard as legitimate. We are also aware of the activities of 'homeless media' accounts that have a big influence on the public" (PR1 informant interview, 13/8/2025)

Informant added:

"Algorithms pose a significant contemporary challenge. Even when we issue a clarification to counter misinformation (hoax), the message fails to reach the entire audience due to the influence of these algorithms, irrespective of the medium (whether X, TikTok, or others). There is also the constraint of digital literacy, despite the high penetration of device ownership. We are actively seeking methods to mitigate these difficulties." (PR1 informant interview, 13/8/2025)

The informant, who is responsible for managing electronic publications, particularly social media, added:

"The algorithm serves only as one consideration; we are not overly concerned with its mechanics. Nevertheless, we occasionally incorporate specific keywords or engage in trend-jacking. This strategy allows us to initially penetrate a particular audience segment, essentially by utilizing their <entry point> before redirecting them through our <exit point>. While the algorithm is not a primary concern, it is still duly noted, serving as a <nice to know> factor. This is because, regardless of how informative or educational our content is, forcing it upon an audience vehemently opposed to the government will likely lead to a predictable outcome. They will inevitably find a loophole or

point of criticism; therefore, we do not attempt to breach that resistance." (PR4 informant interview, 20/8/2025)

Therefore, another situational factor influencing the DGT's communication stance is the potential cost of strategies, which necessitates a strategic trade-off consideration when selecting a communication position between advocacy and accommodation. This factor urges the organization to assess the risks to reputation, legitimacy, public compliance, and policy sustainability that may arise from each communication option. The higher the potential cost associated with one option, the greater the likelihood for the organization to shift its stance toward the other end of the spectrum. In the VAT issue, the DGT confronted various communication choices, each with its corresponding potential costs and benefits. These choices were constrained by the jurisdictional limitations faced by the organization, resulting in public relations adopting a passive position while awaiting confirmation of the VAT rate adjustment from the new administration. The «lost period» between 2022 and 2025 was not optimally utilized to build public awareness, leading to negative consequences that the organization had to bear due to the selected or constrained communication strategy.

"A critical 'lost period' spanning three years (2022-2025) was regrettable, as it was not utilized to build public awareness in preparation for the 12% VAT rate. Ideally, this process should have been initiated earlier, allowing the public relations function to periodically prepare

key messages and educational content. However, this effort was complicated by challenges involving external stakeholders and the political uncertainty arising from the governmental transition, during which discourse suggested that the rate adjustment would be contingent upon the new administration. Consequently, the incoming administration under President Prabowo had only a brief window of three months (October, November, and December 2024) to prepare for the necessary rate adjustment." (PR6 informant interview, 24/7/2025)

The findings reveal that the Directorate General of Taxation's stance during the transition period was massively shaped by situational factors that combined the urgency of the situation, characteristics of the public, external potential threats, and the potential cost of strategies. The delayed decision on the VAT rate, the "lost period" in preparing public awareness, and the political residue of the election intensified public resistance. The existing resistance was also further intensified by fragmented information bubbles operating across digital platforms. These dynamics highlighted that policy legitimacy cannot be sustained by advocacy-driven narratives alone when public concerns escalate in real time and are amplified by algorithm-driven media environments. Although the DGT operates under a paradigm and regulatory framework that integrates communication strategies into policy formulation, the complications posed by situational factors reveal that such mechanisms are insufficient and need to be elevated to a higher regulatory level to prevent transitional politics or legislative-executive

dynamics from severely disrupting policy communication strategies.

Table 4. Predisposing and Situational Factors of the DGTs in the transition period

Predisposition Factors (Factors already possessed by the organization before the issues)	Situational Factors (Factors that emerge after the issue arises)
Corporate Culture (Organization Structure, Issue Management, Standard Operating Procedure, Issue Monitoring, Communication Strategy)	Urgency of the situation
The Size of Organization	Characteristics of the other public
Bussiness Exposure	Potential or obvious threats
Dominant coalition enlightenment	Potential cost of strategies

Sources: Researchers' compilation based on Contingency Theory of Accommodation Factors (Cancel et al., 1999)

Furthermore, seen through Goffman's dramaturgical framework, testimonies from DGT communication officers show a complex interaction between front-stage and back-stage dynamics in managing the narrative of tax reform. The DGT's public relations officers work within limited jurisdictional authority. They need to manage messages carefully to maintain public trust. The formal messages

disseminated to the public through social media represent carefully curated front-stage performances. Communication actors consistently support regulatory legitimacy, policy credibility, and message coherence.

Behind these performances, however, lies a backstage environment characterized by inter-agency coordination, jurisdictional constraints, issue management, crisis communication mitigation, and the continual need to anticipate political signals from higher authorities. Several informants acknowledged navigating uncertainty and exercising restraint from public disclosure until directives were clarified, reflecting the intricate backstage dynamics of narrative alignment experienced in government public relations. Moreover, the responsiveness of public relations personnel to audience feedback demonstrates an adaptive role aimed at maintaining credibility and managing impressions. This dramaturgical tension underscores that public communication during periods of policy transition is driven less by spontaneous transparency and more by the deliberate management of coherence amid fragmented authority and evolving public expectations toward state institutions.

CONCLUSION

This study concludes that the Directorate General of Taxes (DGT) faced significant challenges in managing public communication during Indonesia's tax reform amid the government transition between October 2024 and January 2025. The adjustment of the VAT rate to 12% and the disruption of the CoreTax system exposed the limitations of conventional government public relations approaches, particularly

when operating under political uncertainty and heightened public scrutiny. While the DGT attempted to frame its communication around policy fairness, legal compliance, and digital modernization, public responses across mass and social media were predominantly negative, marked by distrust and skepticism. The findings demonstrate that effective communication in transitional and crisis contexts cannot rely solely on information dissemination or institutional narratives, but instead requires adaptive, audience-oriented strategies grounded in public concerns and situational realities.

The analysis reveals that the DGT's communication stance shifted dynamically along the advocacy–accommodation continuum, shaped by the interaction between organizational predispositions and situational pressures. In the VAT policy case, legal constraints and political sensitivity led the DGT to maintain a predominantly advocacy-based, defensive communication approach, even as public resistance intensified. Conversely, the operational failure of the CoreTax system triggered a rapid shift toward accommodation, reflected in public apologies, acknowledgments of failure, and problem-solving guidance. These contrasting responses confirm the core propositions of the Contingency Theory of Accommodation (CTA) while extending it to the digital era, where algorithm-driven information fragmentation, echo chambers, and real-time social media backlash act as powerful situational forces. Notably, contingency was observed not only at the organizational level but also at the operational frontline, as social media

administrators continuously adjusted their responses in real time. From a practical and ethical standpoint, the study underscores the importance of institutionalizing strategic communication within policy frameworks, strengthening PR access to decision-making coalitions, enhancing early issue detection, and upholding openness through timely, accurate, and solution-oriented communication. Ultimately, the findings reaffirm that transparency and adaptability—rather than message control or covert influence—are essential for sustaining public trust in government communication during periods of reform and uncertainty.

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