

## DEVELOPMENT OF COMMUNICATION STRATEGY OF UPT REGION VI BAPENDA CITY OF MEDAN IN IMPROVING TAXPAYER COMPLIANCE

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### Abstract

*In Indonesia, taxpayer compliance is one of the important indicators in achieving fiscal goals and sustainable development. However, in practice, the level of public compliance with tax payments is still a significant challenge, especially in the Medan City area. This study adopts a qualitative approach, where researchers apply descriptive methods to describe and explain in detail the development of a communication strategy for UPT Region VI Bapenda Medan City in an effort to improve taxpayer compliance. The results of this study indicate that to achieve these goals, it is necessary to develop a planned communication strategy, including identifying communication targets, choosing the right media, and composing clear and persuasive messages. Developing an effective communication strategy is a crucial step in encouraging taxpayer compliance and creating a society that is more aware of their tax responsibilities.*

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**Keywords:** Strategy, Communication, Compliance, Taxpayers

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### INTRODUCTION

Tax is one of the main sources of income for the state which functions to finance various development programs and public services. In Indonesia, taxpayer compliance is one of the important indicators in achieving fiscal goals and sustainable development (Nurmantu, 2015). However, in practice, the level of public compliance with tax payments is still a significant challenge, especially in the Medan City area.

Compliance is often understood as compliance with applicable rules or general regulations. Compliance means following and fulfilling existing rules without avoiding them. Tax obligations are a condition in which a person is willing to fulfill all of his/her tax obligations. Tax compliant people are aware that they fulfill their tax obligations in accordance with applicable regulations, without having to be examined, investigated thoroughly, and threatened and sanctioned.

Medan City, as one of the big cities in Indonesia, has great economic potential, but the phenomenon of minimal taxpayer compliance in the Medan Johor, Medan Selayang, and Medan Tuntungan areas shows a gap between potential and realization. Various factors can influence this low compliance, ranging from the lack of public understanding of the importance of taxes, to the lack of effective communication strategies from the government in conveying information and education regarding tax obligations.

The Technical Implementation Unit (UPT) of Region VI Bapenda Medan City has a strategic role in improving taxpayer compliance through the development of a comprehensive and adaptive communication strategy. The success of efforts to increase tax awareness is highly dependent on the institution's ability to design and implement an effective and responsive communication approach. The concept of communication strategy in the context of taxation can be understood as a systematic framework that includes planning, implementation, and evaluation of the communication process aimed at achieving specific targets in increasing taxpayer awareness and compliance. This strategy is not just a technical instrument, but a dynamic mechanism that allows tax institutions to transform their communication approach according to the needs and characteristics of the community.

Thus, UPT Region VI Bapenda Medan City does not merely create a communication strategy, but builds a dynamic, responsive, and sustainable communication ecosystem. This approach allows institutions to not only convey information, but also shape perceptions, create awareness, and encourage active participation of taxpayers in regional development. The success of a communication strategy is not measured by the amount of information conveyed, but rather the ability to transform taxpayers' understanding, attitudes, and behavior towards their tax obligations. Therefore, this study aims to analyze and develop a communication strategy that can be implemented by UPT Region VI Bapenda Medan City to improve taxpayer compliance in the region.

## LITERATURE REVIEW

### Communication Strategy

Communication strategy is a comprehensive approach that integrates communication planning and communication management to achieve organizational goals that have been systematically set. According to the perspective of Effendy (2009) and Romi & Salam (2017), communication strategy is not just formulating action patterns, but designing a policy framework that carefully considers the dynamics of internal and external forces of the organization.

According to Effendy (2005), in order to develop a communication strategy, thinking is needed that takes into account supporting and inhibiting factors, including:

1. Identifying communication targets

The process of identifying communication targets is a fundamental step that requires a comprehensive understanding of the characteristics, needs, and potential of the audience to be reached. The success of communication is highly dependent on the ability to accurately identify communication targets, whether simply to provide knowledge or encourage certain behavioral changes.

## 2. Selection of communication media

Each communication medium has unique characteristics with its own advantages and limitations. Therefore, media selection must be done carefully, considering communication objectives, message complexity, and audience characteristics. A multi-channel approach is often the optimal choice to ensure effective information delivery.

## 3. Communication message review

This process requires precision in formulating messages, choosing the right communication techniques, whether through informative, persuasive, or instructive approaches. Clarity and caution in the use of language are key to avoiding potential misunderstandings, especially when using terms that have the potential to cause various interpretations.

## 4. The role of communicators in communication

The success of communication is largely determined by the communicator's ability to build closeness and trust with the audience. Personal appeal and professional credibility are key instruments in changing the attitudes, opinions, and behaviors of the communicant. An effective communicator is able to create a space of shared perspectives, so that the message delivered can be received more deeply.

From the explanation above, it can be concluded that to achieve the communication strategy created and implemented, one must consider supporting and inhibiting factors.

## **Taxpayer Compliance**

Tax compliance describes the attitude of taxpayers to obey applicable tax regulations. According to Rahayu (2017), compliant taxpayers are those who seriously fulfill and carry out their tax obligations in accordance with existing legal provisions. There are 3 main indicators of taxpayer compliance, namely:

### 1. Knowledge of general provisions and tax procedures.

Law Number 16 of 2009 regulates these provisions with the aim of improving the professionalism of tax officials, realizing transparency in tax administration, and encouraging voluntary compliance of taxpayers. The regulations include the rights and obligations of taxpayers, procedures for reporting Annual Tax Returns (SPT), registration of Taxpayer Identification Numbers (NPWP), and tax payment and collection mechanisms.

## 2. Knowledge of the tax collection system in Indonesia.

Indonesia implements a self-assessment system, namely a system that provides full trust to taxpayers to carry out their tax functions independently and responsibly.

## 3. Knowledge of taxation functions

- a. Revenue function (Budgetary), Taxes are used to finance government expenditure in carrying out its government duties.
- b. Regulatory function (Regularend), Taxes are an instrument of government policy to achieve certain goals in development and public welfare.

According to Handayani (2009), there are several indicators that can be used to assess the level of taxpayer compliance. These indicators include: first, taxpayers must fill out the Annual Tax Return (SPT) correctly, completely, and clearly. Second, taxpayers are expected to calculate taxes accurately. Third, tax payments must be made on time in accordance with applicable provisions. Finally, compliant taxpayers should never receive a warning letter from the tax authorities. These indicators reflect the commitment of taxpayers to fulfill their tax obligations appropriately and in accordance with existing regulations.

## Taxpayer Awareness

Taxpayer awareness is a condition in which individuals who have tax obligations understand and are aware of the meaning, function, and purpose of paying taxes to the state. A high level of awareness among taxpayers can contribute to increasing their compliance with tax obligations (Rahayu, 2017). There are several measurements of taxpayer awareness, including (Hari & Kusmawaty, 2023):

### 1. Taxation Socialization

Tax awareness is a manifestation of social responsibility that should grow from the internal awareness of each individual. The process of internalizing tax understanding requires systematic and comprehensive efforts to instill knowledge, values, and a deep understanding of the role of taxes as an instrument of national development. Socialization is not just about conveying information, but also forming a positive public perception of the contribution of taxation to national development.

### 2. Quality of Service

The quality of tax services is a reflection of the professionalism of state apparatus in presenting a transparent, efficient, and accountable system. Excellent service is not only measured by the ability to meet administrative

standards, but also includes the ability to provide maximum satisfaction to taxpayers. Consistency and sustainability of service are the main keys to building public trust in a fair and dignified tax system.

### 3. Individual Taxpayer Quality

Efforts to build good governance require the establishment of an ecosystem of mutual trust between the government and the community. Tax payments need to be transformed from mere legal obligations to ethical and moral awareness. When taxpayers understand that their contributions directly contribute to the public welfare, the willingness to pay taxes will emerge naturally and sustainably.

### 4. Taxpayer Knowledge Level

Education has a strategic role in forming a constructive thinking paradigm related to tax obligations. Through a comprehensive education process, individuals can develop a critical understanding and positive perspective that paying taxes is a fundamental social investment in supporting sustainable development and equalizing community welfare.

### 5. Taxpayer Economic Level

Fair tax law enforcement is a primary prerequisite for building voluntary public awareness. A proportional, transparent, and non-discriminatory approach will create a deterrent effect while encouraging active participation of taxpayers in supporting national development programs.

### 6. Perception of Tax System

Forming a positive public perception of the tax system requires transparency, effective communication, and institutional accountability. Tax officials are required not only to provide technical explanations, but also to be able to communicate taxation philosophy comprehensively. When information about potential irregularities is conveyed, the public needs to be directed to think critically, constructively, and focus on systemic efforts to prevent corruption, rather than simply getting caught up in partial negative narratives.

## RESEARCH METHODS

This study adopts a qualitative approach, where researchers apply descriptive methods to describe and explain in detail the development of communication strategies for UPT Region VI Bapenda Medan City in an effort to improve taxpayer compliance. By using descriptive methods, researchers can present problems clearly and in detail, thus providing a deeper understanding of the context and dynamics that occur. The data sources used in this study consist of primary data and secondary data, which allows researchers to obtain comprehensive and relevant information.



## RESULTS AND DISCUSSION

### Factors Causing Lack of Taxpayer Compliance in the Medan Johor, Medan Selayang, and Medan Tuntungan Areas

#### 1. Low Education

The low level of education in the community in the Medan Johor, Medan Selayang, and Medan Tuntungan areas can be one of the main factors affecting tax compliance. Many individuals in these areas have limited understanding of the tax system, their rights and obligations as taxpayers, and tax payment procedures. This lack of understanding can result in difficulties in recognizing the types of taxes that must be paid and how to carry out these obligations. In addition, the low level of education also contributes to low awareness of the importance of tax contributions in financing various public services, such as education, health, and infrastructure, which are greatly needed by the local community.

#### 2. Lack of Understanding About Tax Benefits

Lack of understanding of tax benefits is also a significant factor affecting tax compliance in the region. Taxpayers who do not understand how taxes are used to fund various public programs and services may not feel motivated to pay taxes properly. In Medan Johor, Medan Selayang, and Medan Tuntungan, many people feel that the taxes they pay do not provide benefits commensurate with the money they spend. Therefore, it is important to improve education about the role of taxes in regional development and public services, so that the community can realize the importance of tax compliance as part of their social responsibility.

#### 3. Limited Access to Tax Information

Limited access to information on tax obligations and the tax payment process is also an obstacle to improving tax compliance in the Medan Johor, Medan Selayang, and Medan Tuntungan areas. People living in remote areas or areas with limited access to information services may not have adequate access to understand applicable tax rules and procedures. In addition, the lack of socialization and education about taxes at the local level can lead to a lack of awareness of taxpayers about their obligations. This shows the need for efforts from the UPT Region VI Bapenda to provide information that is more easily accessible and understood by the public.

#### 4. Lack of Transparency in Tax Administration

Lack of transparency in tax administration in this region can lead to confusion and distrust from taxpayers. If the tax administration process is not transparent, for example in terms of determining tax rates or the use of tax funds, the public may feel uncertain about the fairness of the tax system being implemented. This uncertainty can reduce taxpayers' motivation to comply with

their obligations. Therefore, it is important for UPT Region VI Bapenda to increase transparency in tax administration, so that the public can clearly understand how their taxes are used for the common good.

#### 5. Weak Law Enforcement

Weak law enforcement against tax violations is also a significant factor in reducing tax compliance in Medan Johor, Medan Selayang, and Medan Tuntungan. If tax violations are often not followed up or the penalties are inconsistent, then taxpayers may feel that the risk of not complying with tax obligations is lower than the benefits they receive. This can reduce the incentive for taxpayers to comply with tax regulations. Therefore, stricter and more consistent law enforcement is needed to create a deterrent effect for tax violators and encourage compliance among the community.

By understanding these factors, UPT Region VI Bapenda Medan City can formulate a more effective communication strategy to improve taxpayer compliance in the Medan Johor, Medan Selayang, and Medan Tuntungan areas. This effort is expected to create higher awareness among the community about the importance of paying taxes and their contribution to regional development.

### **Communication Strategy of UPT Region VI Bapenda Medan City in Increasing Taxpayer Compliance**

Communication strategies can be implemented effectively in developing communication strategies to improve taxpayer compliance at UPT Region VI Bapenda Medan City. In this context, the role of UPT Region VI Bapenda officers is very crucial, because they are responsible for communicating the benefits and functions of taxes to the public in a clear and attractive manner. With the right approach, it is hoped that the public will better understand and appreciate the importance of paying taxes as their contribution to regional and national development. The approaches taken by UPT Region VI Bapenda Medan City are as follows:

#### 1. Identifying Communication Targets

To face the challenge of low tax compliance, tax officers need to have a planned and specific communication strategy in conveying information about taxes to the public. One of the initial steps that needs to be taken is to identify the communication target. Before launching communication, it is important to learn who will be the target of the communication. This includes demographic, psychographic, and behavioral analysis of the target community. By understanding the characteristics and needs of the target, tax officers can adjust the messages and approaches used, so that communication is not only informative but also able to encourage real action from the communicant, such as paying taxes on time.

## 2. Selection of Communication Media

In selecting communication media, tax officers must consider the various channels that can be used to reach communication targets effectively. Selecting the right media is very important, because it can affect how well the message is received and understood by the public. Tax officers can choose one or a combination of several media, such as print media (newspapers, magazines), electronic media (television, radio), and digital media (websites, social media). Each media has its own advantages and disadvantages, so it is important to evaluate which one best suits the communication objectives and characteristics of the target. Good cooperation with the media is also key to disseminating information and instilling awareness among taxpayers.

## 3. Communication Message Assessment

The assessment of communication messages is also a very crucial aspect in this strategy. Communication messages must be designed with a specific purpose, which will determine the technique to be taken, whether it is an informational, persuasive, or instructional technique. In composing messages, tax officers must try to avoid using words that contain connotative meanings, which can cause confusion or misunderstanding among the public. If forced to use terms that may be ambiguous, a clear explanation of the intended meaning needs to be conveyed so as not to cause erroneous interpretations. Thus, the message conveyed will be easier to understand and accept by the public.

## 4. The role of communicators in communication

The role of the communicator in communication greatly influences the success of the communication strategy implemented. An effective communicator is not only able to convey information, but can also change the attitudes, opinions, and behavior of the communicant through the appeal and credibility he has. The communicant will be more willing to accept the message delivered if they feel there is a similarity or good relationship with the communicator. In addition, the communicant's trust in the communicator is also an important factor in the success of communication. This trust is related to the profession or expertise of the communicator, which will increase the credibility of the message delivered.

In order to increase the effectiveness of efforts to raise public awareness and compliance with taxpayers, there are several recommendations that can be made by the UPT Region VI Bapenda of Medan City, namely:

### a. Partnership with the Private Sector

The Bapenda Office can establish partnerships with the private sector, such as companies that have influence and broad reach in society. Through this partnership, more massive and targeted tax education programs can be carried



out, as well as utilizing the distribution and promotion networks owned by the private sector to convey messages about the importance of paying taxes.

b. Increased Accessibility and Ease of Payment

The Bapenda Office also needs to ensure that all tax-related services are easily accessible to the public, including those living in remote areas. Increasing accessibility and ease of payment can be done through the use of mobile technology, payments through banks or payment agents, and the provision of payment counters in strategic locations.

c. Incentive and Reward Program

The Bapenda Office can design incentive or reward programs for taxpayers who are compliant and punctual in paying taxes. These incentives can be in the form of tax deductions, gifts, or other awards. This program can not only motivate taxpayers who are already compliant, but can also be an encouragement for those who are not yet compliant to start paying taxes consciously.

d. Strengthening the Role of Local Communities

Involving local communities in efforts to raise tax awareness can be an effective strategy. These communities can be agents of message delivery about the importance of paying taxes in building a better community. The Bapenda office can work together with these communities in organizing tax socialization and education events.

e. Continuous Monitoring and Evaluation

It is important to conduct regular monitoring and evaluation of the effectiveness of public communication programs that have been carried out. By conducting evaluations, the Bapenda Office can identify weaknesses and opportunities for improvement in program implementation, and adjust communication strategies according to changing conditions and community needs.

By implementing these steps systematically and in a planned manner, UPT Region VI Bapenda Medan City can develop a more effective and efficient communication strategy. This is expected to not only improve taxpayer compliance in the Medan Johor, Medan Selayang, and Medan Tuntungan areas, but also build public awareness of the importance of the role of taxes in regional and national development. Thus, this study is expected to provide a significant contribution in efforts to improve tax compliance and create a society that is more aware of their tax responsibilities.

## CONCLUSION

Research shows that low levels of education, lack of understanding of tax benefits, limited access to information, lack of transparency in tax administration,

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and weak law enforcement are the main factors influencing low tax compliance in society.

This study describes the dynamics and challenges faced by UPT Region VI Bapenda in an effort to increase public awareness and compliance with tax obligations. It was found that to achieve these goals, it is necessary to develop a planned communication strategy, including identifying communication targets, choosing the right media, and composing clear and persuasive messages. Developing an effective communication strategy is a crucial step in encouraging taxpayer compliance and creating a society that is more aware of their tax responsibilities.

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