

CHAPTER I

INTRODUCTION

1.1 Background

Tax is one of the pillars of state revenue which plays a crucial role in the development and provision of various public services. However, public awareness of paying taxes is often not optimal, including in Bandung Regency. This can be an obstacle to achieving the tax revenue targets set by the government. In the current era, the existence of vehicles has become an essential need in everyday life. Furthermore, with easy access to vehicle financing through credit schemes offered by financial institutions to the public, the number of vehicles circulating in the community has increased significantly. The responsibility that society has when owning a vehicle involves the obligation to pay vehicle tax as a contribution to supporting efforts to build supporting facilities for individuals who own vehicles.

One of the obligations of people who own vehicles is to pay vehicle tax as a responsibility to help the state build facilities to support people who own vehicles. According to Charles E. McLure's view, financial obligations that must be paid are taxes or fees imposed by the state or institutions whose functions are equivalent to the state on taxpayers, both individuals and bodies.

The Soreang Samsat Tax Office has a strategic role in managing and increasing tax revenues in its area. Along with technological developments and changes in people's communication behavior, the use of social media by Tax Office Public Relations is becoming increasingly important. Social media provides opportunities to reach a wider audience, interact directly, and convey information quickly and effectively.

This tax aims to finance various public expenditures. One place to handle taxes and other letters is at the Joint One-Stop Administrative System (SAMSAT) Office.

SAMSAT collaborates with the National Police, Provincial Revenue Service, and PT Jasa Raharja. The SAMSAT office is divided into several parts throughout Indonesia, and researchers will examine the Soreang branch of the SAMSAT office. The SAMSAT Soreang Office is responsible for facilitating the convenience of the public in paying vehicle tax with operational areas covering 15 sub-districts in Bandung Regency, namely Soreang, Katapang, Kutawaringin, Margahayu, Cangkung, Arjasari, Cimaung, Pangalengan, Bajaran, Dayeuhkolot, Pasirjambu, Baleendah, Ciwidey, Pameungpeuk, and Rancabali.

According to Charles E. McLure's (2020), financial obligations that must be paid are taxes or fees imposed by the state or institutions with functions equivalent to the state on taxpayers, be they individuals or entities. This tax aims to finance various public expenditures. By referring to this expert's view, it can be concluded that taxes must be paid by all citizens to the state whose regulations are contained in the law. 1. With a deeper understanding of effective social media strategies, it is hoped that the Soreang Samsat Tax Office can increase interaction with society, convey tax information more efficiently, and ultimately increase the level of public awareness and compliance in paying taxes.

Although various efforts have been made by the authorities to increase public awareness of the obligation to pay vehicle tax, the latest data shows that there are still many motorized vehicles that have not paid their tax obligations. This phenomenon creates potential losses in local tax revenues, which in turn can affect development programs and services provided to the community.

Previous research in this area is limited, and there has been no research that specifically explores the root of the problem and the factors that might be the cause of the low level of vehicle tax payment compliance at the Soreang Samsat Tax Office. Therefore, this research aims to identify and analyze the factors that cause the large number of motorized vehicles that have not paid taxes in this area.

Through this understanding, it is hoped that a more targeted strategy can be developed to increase public awareness and compliance in paying vehicle tax, which in turn will support sustainable regional development. You can see the KBM (motorized vehicle) data at the Regional Revenue Management Center for the Bandung II Soreang Regency area.

Table 1. 1

Data on Motorized Vehicles Registered in the Bandung Regency II Area

| NO. | JENIS KENDARAAN BERMOTOR | s.d NOVEMBER 2023 |
|-----|--------------------------------------|-------------------|
| 1 | 2 | 3 |
| 1 | SEDAN, JEEP MINIBUS, Dsj. | |
| | - PRIBADI | 65.142 |
| | - UMUM | 2.560 |
| | - PEMERINTAH/TNI/POLRI | 758 |
| | JUMLAH | 68.460 |
| 2 | BUS, MICROBUS, Dsj. | |
| | - PRIBADI | 213 |
| | - UMUM | 354 |
| | - PEMERINTAH/TNI/POLRI | 51 |
| | JUMLAH | 618 |
| 3 | TRUCK, LIGH TRUCK, PICK UP, Dsj. | |
| | - PRIBADI | 18.238 |
| | - UMUM | 2.135 |
| | - PEMERINTAH/TNI/POLRI | 350 |
| | JUMLAH | 20.723 |
| 4 | KENDARAAN ALAT BERAT DAN BESAR, Dsj. | |
| | - PRIBADI | 1 |
| | - UMUM | - |
| | - PEMERINTAH/TNI/POLRI | - |
| | JUMLAH | 1 |
| 5 | SEPEDA MOTOR RODA 2 DAN 3, Dsj. | |
| | - PRIBADI | 512.459 |
| | - UMUM | - |
| | - PEMERINTAH/TNI/POLRI | 2.132 |
| | JUMLAH | 514.591 |
| | JUMLAH (1 S.D 5) : | 604.393 |

Source: Soreang SAMSAT Office Data Analyst Section

It can be seen from the data in Table 1.1 above that the total number of registered motor vehicles is 604,393 units. Although these Pictures reflect a large number of registered vehicles, it is worth highlighting that there is still a gap between the number of registered vehicles and those that have fulfilled their tax obligations. Factors that might influence the low level of compliance with vehicle tax payments need to be investigated further. This research will provide an important contribution

in opening insight into the challenges faced by the Soreang Samsat Tax Office and help formulate more effective strategies for increasing public awareness and compliance in paying vehicle tax. You can also see KBM (motorized vehicle) data at the Bandung II Soreang District Regional Revenue Management Center (Samsat Soreang) which did not re-register.

Table 1. 2

Data on Motorized Vehicles that Have Not Re-Registered in the Bandung Regency II Area

| NO. | JENIS KENDARAAN BERMOTOR | s.d NOVEMBER 2023 |
|-----|---|-------------------|
| 1 | 2 | 3 |
| 1 | SEDAN, JEEP MINIBUS, Dsj. | |
| | - PRIBADI | 6.87 |
| | - UMUM | 1.28 |
| | - PEMERINTAH/TNI/POLRI | 20 |
| | JUMLAH | 8.362 |
| 2 | BUS, MICROBUS, Dsj. | |
| | - PRIBADI | 4 |
| | - UMUM | 14 |
| | - PEMERINTAH/TNI/POLRI | 2 |
| | JUMLAH | 212 |
| 3 | TRUCK, LIGH TRUCK, PICK UP, Dsj. | |
| | - PRIBADI | 3.27 |
| | - UMUM | 24 |
| | - PEMERINTAH/TNI/POLRI | 6 |
| | JUMLAH | 3.590 |
| 4 | KENDARAAN ALAT BERAT DAN BESAR, Dsj. | |
| | - PRIBADI | |
| | - UMUM | - |
| | - PEMERINTAH/TNI/POLRI | - |
| | JUMLAH | 1 |
| 5 | SEPEDA MOTOR RODA 2 DAN 3, Dsj. | |
| | - PRIBADI | 130.97 |
| | - UMUM | - |
| | - PEMERINTAH/TNI/POLRI | 93 |
| | JUMLAH | 131.911 |
| | JUMLAH (1 S.D 5) : | 144.076 |

Source: Soreang SAMSAT Office Data Analyst Section

It can be seen from Table 1.2 that there are still a total of 144,076 motorized vehicles (KMB) that do not pay tax out of a total of 604,393 units. This indicates that 24% of motorized vehicles did not re-register at SAMSAT Soreang. This phenomenon has a significant impact on regional tax revenues and indicates a low level of public awareness or compliance with vehicle tax obligations. Therefore, it is

necessary to carry out a campaign against paying this tax to reduce the percentage of motorized vehicles that have not paid tax.

The SAMSAT Soreang Office is responsible for facilitating the convenience of the public in paying vehicle tax with operational areas covering 15 sub-districts in Bandung Regency, namely Soreang, Katapang, Kutawaringin, Margahayu, Canguang, Arjasari, Cimaung, Pangalengan, Bajaran, Dayeuhkolot, Pasirjambu, Baleendah, Ciwidey, Pameungpeuk, and Rancabali.

Table 1.3
Vehicle Data Not Re-Registered in the Bandung Regency II Area

| NO. | JENIS KENDARAAN BERMOTOR | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 |
|-----|---|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| | | KBM | KBM | KBM | KBM | KBM | KBM | KBM |
| 1 | 2 | 5 | 7 | 9 | 11 | 13 | | 13 |
| 1 | SEDAN, JEEP MINIBUS, Dsj. | | | | | | | |
| | - PRIBADI | 3.581 | 4.430 | 4.007 | 4.232 | 4.340 | 5.580 | 5.852 |
| | - UMUM | 481 | 835 | 938 | 993 | 1.153 | 1.495 | 1.306 |
| | - PEMERINTAH/TNI/POLRI | 110 | 119 | 92 | 91 | 115 | 192 | 186 |
| | JUMLAH | 4.172 | 5.384 | 5.037 | 5.316 | 5.608 | 7.267 | 7.344 |
| 2 | BUS, MICROBUS, Dsj. | | | | | | | |
| | - PRIBADI | 57 | 65 | 29 | 31 | 33 | 40 | 42 |
| | - UMUM | 115 | 125 | 74 | 78 | 128 | 167 | 172 |
| | - PEMERINTAH/TNI/POLRI | 15 | 21 | 18 | 17 | 19 | 20 | 20 |
| | JUMLAH | 187 | 211 | 121 | 126 | 180 | 227 | 234 |
| 3 | TRUCK, LIGH TRUCK, PICK UP, Dsj. | | | | | | | |
| | - PRIBADI | 2.786 | 3.411 | 2.826 | 2.651 | 2.411 | 2.665 | 2.846 |
| | - UMUM | 311 | 385 | 252 | 221 | 183 | 205 | 215 |
| | - PEMERINTAH/TNI/POLRI | 43 | 57 | 53 | 52 | 61 | 58 | 57 |
| | JUMLAH | 3.140 | 3.853 | 3.131 | 2.924 | 2.655 | 2.928 | 3.118 |
| 4 | KENDARAAN ALAT BERAT DAN BESAR, Dsj. | | | | | | | |
| | - PRIBADI | - | - | - | - | - | - | - |
| | - UMUM | - | - | - | - | - | - | - |
| | - PEMERINTAH/TNI/POLRI | - | - | - | - | - | - | - |
| | JUMLAH | - | - | - | - | - | - | - |
| 5 | SEPEDA MOTOR RODA 2 DAN 3, Dsj. | | | | | | | |
| | - PRIBADI | 115.072 | 140.657 | 109.510 | 109.283 | 102.617 | 120.114 | 121.806 |
| | - UMUM | - | - | - | - | - | - | - |
| | - PEMERINTAH/TNI/POLRI | 882 | 1.011 | 648 | 628 | 728 | 847 | 840 |
| | JUMLAH | 115.954 | 141.668 | 110.158 | 109.911 | 103.345 | 120.961 | 122.646 |
| | JUMLAH (1 S.D 5) : | 123.453 | 151.116 | 118.447 | 118.277 | 111.788 | 131.383 | 133.342 |

Source: Soreang SAMSAT Office Data Analyst Section

Table 1.3 shows that there is an increase in the number of taxpayers who do not re-register vehicles every year in the operational area of the Soreang SAMSAT office, including Soreang, Katapang, Kutawaringin, Margahayu, Canguang, Arjasari,

Cimaung, Pangalengan, Bajaran, Dayeuhkolot, Pasirjambu, Baleendah, Ciwidey, Pameungpeuk, and Rancabali.

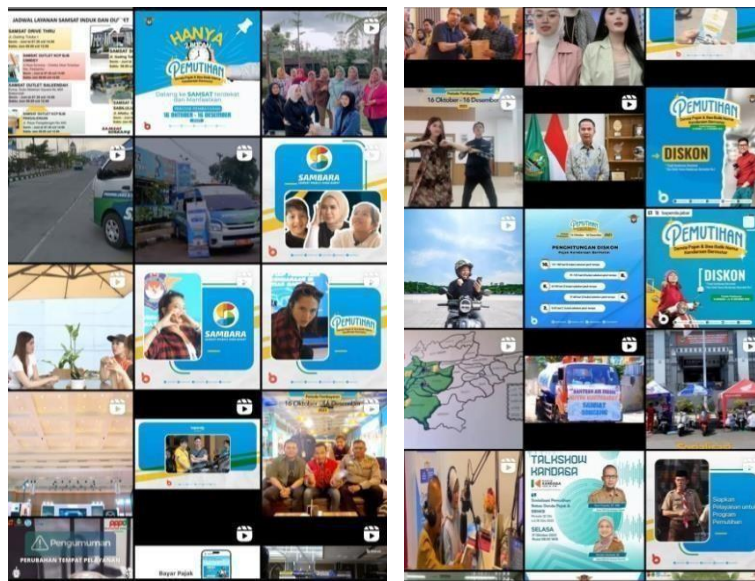
In this way, from the perspective of increasing public awareness of paying taxes, the Soreang SAMSAT office optimizes the public relations function and can create strategies to inform programs that can raise awareness of taxpayers to carry out their obligations offline or online. According to Suryanto (2015), the change in information or meaning that makes the minds of the audience act and act through messages both verbally and in writing that are conveyed is persuasive communication.

In the current era of globalization, the use of social media is mandatory throughout the world, including in our own country. According to Whiting and Williams (2013), modern society uses social media as a source of messages/info, entertainment, relaxation, and social interaction. For organizations or companies, both government and private agencies. Media or tools for carrying out marketing promotions are mostly on social media.

The strategy for accelerating the delivery of information to the public regarding the Soreang SAMSAT office programs to increase public awareness of paying vehicle tax is online via social media. According to Kotler (2000:93), marketing strategy is defined as a logical foundation in the marketing domain. 13 With this foundation, it is hoped that business units can achieve marketing goals. Marketing strategy involves a decision-making process regarding marketing costs that must be recognized and managed by the company.



Picture 1. 1 Social Media Instagram Samsat Soreang



Picture 1. 2 Campaign to Pay Taxes Via Instagram Social Media

In this modern context, campaign strategies via social media are a crucial basis for increasing public awareness and compliance with the obligation to pay motor vehicle tax. Bandung Regency, especially in the Soreang area, shows a trend of motorized vehicles not paying taxes which is worth paying attention to. By understanding the strategic role of social media as an effective communication tool, there is great potential for designing campaigns that can stimulate positive responses from the public. Factors such as ease of access, wide reach, and interactivity make social media an ideal platform for conveying information and inviting public participation.

This research aims to dig deeper into social media strategies that can be optimized by the Soreang SAMSAT Tax Office in encouraging people to pay vehicle tax. Through an in-depth analysis of the factors that influence public participation in this campaign, it is hoped that data-based strategic guidance can be produced to increase the effectiveness of the campaign and, in turn, increase the level of compliance with paying motor vehicle tax in the Soreang area, Bandung Regency. It is hoped that this research can make a positive contribution to optimizing the role of social media as a public relations communication tool for the Soreang Samsat Tax Office in increasing tax awareness in the community.

1.2 Research Purpose

1. To find out the tax office's public relations social media strategy in increasing public awareness of paying taxes at SAMSAT Soreang

1.3 Research Questions

1. What is the SAMSAT Soreang tax office's public relations social media strategy for increasing public awareness of paying taxes?
2. Why are there still many people who don't pay taxes in Bandung Regency?

1.4 Benefits of Research

This research is expected to provide benefits for all parties, including:

1. Theoretical Benefits

Theoretically, it provides information and studies in the Communication Sector regarding public relations and social media marketing plans to motivate public awareness in paying taxes.

2. Practical Benefits

- a) It is hoped that all taxpayers will increase awareness regarding tax payments, especially in paying taxes on time, so that there is awareness of paying taxes and always being obedient in paying them.
- b) Bandung Regency Regional Revenue Management Center II SAMSAT Soreang hopes to obtain information regarding the causes that cause taxpayer compliance in the tax payment mechanism. Thus, efforts are made

to convey information, including through social media, as a step to increase public awareness of paying taxes.

3. Policy Benefits

This research can have a good impact on the taxpayer community to increase compliance in paying taxes on time and increase public awareness of paying taxes.

1.5 Research Location and Time

1.5.1 Research Location

This research is located at the Regional Revenue Management Center for the Bandung II Soreang Regency, an administrative center responsible for the management and administration of regional income in the Bandung II Soreang Regency area.

1.5.2 Research Time

This research is planned to be carried out from March 2023 to December 2023, covering a time span that allows for comprehensive data collection and in-depth analysis regarding the role of PR social media marketing in increasing public awareness of the obligation to pay taxes in the Bandung II Soreang Regency area.

Table 1. 4
Time and Stages of Research

| No | Research Stages | 2023 | | | | | |
|----|---------------------------------------|---------------|------------|--------------|--------------------|----------|----------|
| | | March - April | May - July | July- August | September- October | November | December |
| 01 | Determining Research Themes | | | | | | |
| 02 | Formulation of Problem Identification | | | | | | |
| 03 | Field Research | | | | | | |
| 04 | Interview with the resource person | | | | | | |
| 05 | Data Processing | | | | | | |
| 06 | Compiling Reports | | | | | | |