

Abstrak

Media sosial merupakan salah satu saluran edukasi perpajakan yang dilakukan oleh DJP melalui Direktorat P2 Humas. Sifat media sosial yang dinamis ini tentu mengharuskan Direktorat P2Humas DJP untuk dapat merumuskan suatu prosedur operasional yang sesuai untuk setiap platform media sosial. Prosedur operasional ini harus bisa menyesuaikan kondisi di setiap platform media sosial DJP agar fungsi edukasi dapat berjalan dengan baik. Penelitian ini ditujukan untuk mengidentifikasi prosedur operasional media sosial DJP dalam menyelenggarakan edukasi perpajakan dengan praktiknya di lapangan, beserta hambatan, tantangan, dan strateginya. Penelitian ini menggunakan metode penelitian kualitatif melalui wawancara, penelitian kepustakaan, dan observasi. Hasil penelitian menunjukkan bahwa prosedur operasional di beberapa media sosial DJP, seperti Facebook, Instagram, Twitter, dan YouTube, sudah diatur dalam regulasi terbaru, yaitu KEP-701/PJ/2019. Namun, untuk media sosial lainnya, seperti Tik Tok, Spotify, dan LinkedIn, belum diatur dalam regulasi khusus. Dalam praktiknya, media sosial DJP masih mempunyai beberapa tantangan dan hambatan yang perlu diatasi. Salah satu tantangan tersebut adalah respons negatif dari masyarakat, sehingga DJP harus bisa mengelola respons tersebut dengan baik.

Kata Kunci: media sosial, prosedur operasional, edukasi perpajakan

Abstract

Social media is one of the tax education channels by Directorate General of Taxation through Directorate of Extension, Services, and Public Relations. The dynamic nature of social media certainly requires Directorate of Extension, Services, and Public Relations to be able to formulate an appropriate operational procedure for each social media platform. This operational procedure must be able to adapt in any conditions on every social media platform so that the educational purpose can be achieved. The purpose of this study is to identify Directorate General of Taxation's social media operational procedure in organizing tax education with its practices in reality, along with its obstacles, challenges, and strategies . The data collection method chosen by the author is a qualitative research method through interview, literature research, and observation. The research result showed that operational procedures on several Directorate General of Taxation's social media, such as Facebook, Instagram, Twitter, and YouTube, have been regulated in the latest regulation, KEP-701/PJ/2019. However, for other social media, such as TikTok, Spotify, and LinkedIn, there has not been any specific regulation. In practice, Directorate General of Taxation's social media still has some challenges and obstacles that need to be overcome. One of the challenges is negative feedbacks from the community, so Directorate General of Taxation must be able to manage the response properly.

Keywords: social media, operational procedure, tax education.