



Centralistic Reform: A Critical Discourse Analysis of Tax Reform Campaign in The Directorate General of Taxes

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ABSTRACT

The Directorate General of Taxes (DGT) has been running a tax reform program to enable a comprehensive transformation in the taxation system to create a strong, credible, and accountable tax institution. This program enhances equitable taxation and an excellent and integrated data expansion to increase tax revenues. The discourses on tax reform are primarily promoted on DGT communication channels, including its online social media. This discourse leads to a likely impact of a partial taxation system. This research aims to analyze the discourse of tax reform on the online social media of DGT using Norman Fairclough's Critical Discourse Analysis based on texts on online media as the primary data. It was revealed that DGT conveys messages about tax reform in three ways: tax reformation as a public communication campaign, discourse of Indonesia taxation transparency, and discourse of taxation in the Directorate General of Taxes to face the 4.0 industrial revolution. DGT conveys these three discourses according to its work scope as a state institution that constantly strives for making transformations through its programs that are carried out based on the provisions of the umbrella institutions, including the vision and mission of the President. In this case, the President's vision and mission are inseparable from the demands of the times, international pressure, the history of the nation, and social changes in society.

INTRODUCTION

There isn't a lot of study on discourse analysis in professional communication. As a result, this study, this study looks at the critical discourse analysis of the communication campaigns about tax

reform of the Directorate General of Taxes (DGT) in online media.

Online media is a type of public campaign that can reach out to a wide range of people. The internet is widely



used in political campaigns in (Anam & Nurhayati, 2019, p. 263). DGT, as a government agency, has used online media as a means of communicating messages, mainly to publish its taxation reports as regulated.

In this line, research by Asmara et al. on the construction of smog reporting between two online media revealed that both news stories used certain language prominences to attract readers' attention (U. Asmara et al., 2020, p. 208). Furthermore, Aziz et al. showed that social media has a significant influence in changing youth political engagement (Azis et al., 2020, p. 353).

Currently, DGT is mandated to carry out comprehensive tax reforms to realize a strong, credible, and accountable tax institution (Direktorat Jenderal Pajak, 2019). This program is underpinned by the attempt to encourage more equitable taxation and the expansion of more valid and integrated data to increase tax revenue (Direktorat Jenderal Pajak, 2019). This leads to an allegation that this discourse was issued due to the partial tax system. This research aims to analyze the discourse of the public communication campaign of DGT tax reform in its online media, given the comprehensive promotion of this program. It mainly addresses whether DGT uses one-way or two-way communication in its campaign since government public relations tend to use one-way communication.

The importance of this research lies in the use of critical discourse analysis in examining corporate research as a newly formulated study. The central discourse to raise by DGT tax reform is a more

equitable taxation system and the expansion of more valid and integrated data to increase tax revenues to create a strong, credible, and accountable tax institution. These messages are frequently disseminated in its online media, thus leading to a widely held assumption of the public agenda of DGT through these discourses. This research, hence, aims to analyze how DGT disseminates its tax reform messages in its online media campaign.

There have been some previous researches on this topic, particularly the critical discourse studies in the corporate world, including those conducted by Judy Motion (Motion, Judy., C Kay, 2005, p. 49) and Weaver (Erjavec, 2005, p. 155). In Indonesia, research on critical discourse in corporations was carried out by Adelia Nawawi, who examined the discourse of the identity of persons with disabilities in a press release on the Corporate Social Responsibility (CSR) program (Nawawi, 2018), using Norman Fairclough's critical discourse analysis method and using CSR reporting on telecommunications companies and insurance companies. Rina Juwita (2019) used Foucault's critical discourse analysis in her dissertation on four mining companies in East Kalimantan (Juwita, 2019). In contrast to previous research, this research is entitled "Centralistic Reform: A Critical Discourse Analysis of Tax Reform Campaign at the Directorate General of Taxes" using Norman Fairclough's critical discourse analysis.

Grunig (1992) has long asserted that public relations significantly influence the organization. Effective communication methods and techniques



are needed because public relations play a key role as communicators in decision-making (Grunig, 1992, p. 19). In addition, Grunig divided the role of public relations into two, namely as a manager and as a technician (Grunig, 1992, p. 19). As a manager, public relation plays a role in drafting and directing the public relations program. At the same time, as a technician, it aims to provide technical services, such as writing, editing, photography, media contact, or publication production. In a specific term, Lee argued that government public relations serve as a communication function that connects government and society (Bowen, 2012, p. 159).

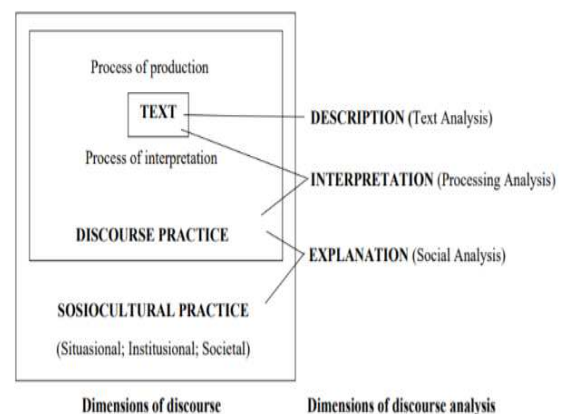
In terms of an organizational structure, DGT is an institution that has several directorates. The Directorate of Extension, Services and Public Relations is one of the directorates which supervises three sub-directorates, one of which is the Sub-Directorate of Public Relations (Humans). This Sub-Directorate of Public Relations oversees four divisions: Internal Relations, External Relations, Site Management, and News Management. The Site Management and the News Management are mandated to publish various information. Thus, this research aims to analyze how DGT disseminates its tax reform campaign in its online media.

METHODOLOGY

This qualitative research used Norman Fairclough's Critical Discourse Analysis (CDA). CDA considers language as a social practice and

emphasizes the importance of language context. Fairclough offered a CDA model in three dimensions: text, discourse practice, and sociocultural practice (Fairclough, 2013, p. 133). All three are interrelated since discourse is arranged in the text by discourse-making organizations based on the organization's internal values, which, in the making, are influenced by factors that develop in the social environment (Fairclough, 2013, p. 133). Fairclough described the three dimensions of CDA as presented in the following chart:

Figure 1. Norman Fairclough's Analytical Model



Source: (Fairclough, 2013, p. 133)

Text is a significant component in Norman Fairclough's three-dimensional model. The text is analyzed using the elements presented by Fairclough (2003, p. 19): social events; genres; differences; intertextuality; assumptions; semantic and grammatical relations between sentences and clauses; exchange, speech function, and grammatical mood; discourse; representation of social events; styles; modality; and evaluation. In data collection techniques, researchers

used two instruments, namely primary sources and secondary sources. Primary sources are derived from data in the form of articles/news published through Pajak.go.id and other online media, press releases published through Pajak.go.id, and regulations related to tax reform published in online media. The secondary sources refer to the related literature, particularly the collected data from magazines, scientific journals, newsletters, and internet sites related to research topics.

RESULTS AND DISCUSSIONS

This section analyzes how the Directorate General of Taxes (DGT) disseminates messages about tax reform in its online media using Norman Fairclough's critical discourse analysis. The analysis revealed three points: text analysis, practice discourse from production and interpretation, and sociocultural practice from the situational, institutional, and social aspects. The following table is an example of analysis in Norman Fairclough's dimensions, the results of which are described in some sections in this subsection.

Table 1. Analysis in Norman Fairclough's Dimensions

<i>Dimensions of discourse</i>	<i>Dimensions of discourse analysis</i>
Sample Texts: <i>Following the purpose of its formation, the Tax Amnesty Law is intended to encourage tax reform towards a more equitable</i>	Referring to the taxation discourses of the published text, DGT provides information easily understood by the public who

<i>taxation system and the expansion of more valid, comprehensive, and integrated data to increase short-term and long-term sustainable tax revenues. (Direktorat Jenderal Pajak, 2019).</i>	understand tax reform. However, the discourse seems to neglect the aspect of implementation because it only portrays the tax reform through a single perspective, namely the government. This bureaucratic language style indicates the distance between the government as the "penguasa" party and the community as the "dikuasai" party.
Discourse Practice	Interpretation
<ul style="list-style-type: none"> DGT is a government organization under the Ministry of Finance. There has been a bureaucratic reform in the Ministry of Finance. DGT is part of the government system. The government issued Presidential Regulation of the Republic of Indonesia number 81 of 2010 concerning the Grand Design of Bureaucratic Reform 2010-2025. Economic Policy Package XIV: E-Commerce Roadmap of 	<p>The texts displayed in this tax reform are related to the government bureaucratic reform texts. In building this message, DGT looks at the regulations related to the reform of the Ministry of Finance and the reform of the bureaucracy desired by the government. The bureaucratic reform of the government creates the spirit of tax reform. In addition, tax reform appears to follow previous reforms carried out by the DGT.</p>



<p>Coordinating Ministry for Economic Affairs.</p> <ul style="list-style-type: none"> DGT, as part of the Ministry of Finance, is also improving and changing to produce something new and improve organizational deficiencies. 	
Sociocultural Practices	Explanation
<p>Situational:</p> <ul style="list-style-type: none"> Developments in the Industrial Revolution Era 4.0 Changes in Tax Ratio High Corruption Rate International Pressure <p>Institutional:</p> <ul style="list-style-type: none"> President's Statement of Vision and Mission. <p>Social:</p> <ul style="list-style-type: none"> Impact of technological developments. Indonesia is a country with a democratic system. The style of language used by the government in interacting with the community. 	<p>The sociocultural practice is not directly related to production but determines how the text is understood. This process involves three stages of analysis, namely situational, institutional, and social analyses. The situational stage addresses the conditions at the time of making the text. The institutional stage refers to the condition of the text maker or from external factors that affect the production process of text making. The social stage describes the social conditions at the time of the text, which affects the discourse in the text.</p>

Source: Researcher, 2020

Text Analysis

The level of text analysis, which refers to tax reform texts, reveals that DGT conveyed three main discourses: tax reform, transparency, and DGT's readiness to face the era of the industrial revolution 4.0.

Discourse on tax reform as a public communication campaign.

The text analysis on tax reform as a public communication campaign indicates three points. **First**, trying to be populist without involving people's perspectives. This point is apparent from the discourse in the following text:

Jakarta – Pada tanggal 16 Juli 2018, The Global Forum on Transparency and Exchange of Information for Tax Purposes secara resmi telah mengumumkan hasil Second Round Review on Exchange of Information on Request (2nd Round Peer Review) Indonesia. Berkat berbagai perbaikan dalam beberapa tahun terakhir ini, terutama berlakunya UU Akses Informasi Keuangan Untuk Kepentingan Perpajakan, nilai keseluruhan (overall rating) Indonesia naik menjadi Largely Compliant dari sebelumnya Partially Compliant. (Direktorat Jenderal Pajak, 2018a).

Jakarta – On July 16, 2018, The Global Forum on Transparency and Exchange of Information for Tax Purposes officially announced the results of Indonesia's Second Round Review on Exchange of Information on Request (2nd Round Peer



Review). Thanks to various improvements in recent years, especially the enactment of the Law on Access to Financial Information for Tax Purposes, Indonesia's overall rating has increased to Largely Compliant from the previous Partially Compliant. (Directorate General of Taxes, 2018a).

Trying to be populist without involving the people's perspective refers to DGT's attempt to invite the whole community to participate in the success of the tax reform program, but in the text production, DGT does not seem to involve the people/community/taxpayer, although Barron explained that the community is the primary beneficiary of public information campaigns (Barron, 2012, p. 49)

The second is to invite but not to embrace. This point is made observable through the use of style in the text production indicated by selected vocabularies to convince the public and drive their optimism, such as the words "pajama" ("sharpening"), "peningkatan" ("improvement"), "tangguh" ("strong"), "akuntabel" ("accountable"), "berintegritas" ("integrity"), etc. In addition, DGT also uses familiar vocabularies, such as "effective and efficient," without providing a precise measurement and standard. Readers are invited to focus on these changes to distract them from the impacts and evaluations of previous tax reforms, which remain undisclosed in these texts. According to Salmon in Barron, a public communication campaign is a form of social intervention driven by the determination that social problems

demand social action through value-laden efforts of social changes (Barron, 2012, p. 49).

Third, tax reform as a cover for DGT's self-justification refers to the fact that DGT does not seem to be self-correcting but rather blames external parties for the failures it has experienced. The text analysis on the semantic and grammatical relations between sentences and clauses denotes that one part of the text presents a low level of taxpayer compliance (Direktorat Jenderal Pajak, 2019). The sentence implies that the lagging implementation of the tax reform program is underpinned by the taxpayer's lack of compliance in paying taxes. In addition, it illustrates the form of community disobedience to the predetermined rules stipulated by the government. "Compliance" refers to an exercise of power between the government and its people.

This non-compliance is deemed as a threat to the government. Thus, the DGT constructed and published the messages on tax reform as a tool to bridge communication during a crisis between the people and the government. The presence of a threat demands the organization to emphasize its image or reputation by taking action to reduce the threat (Benoit, 2004, p. 266). Previous researches by Burke (1970), Scott and Lyman (1968); Ware and Linkugel (1973); and Benoit (1995) in Benoit disclosed that some conditions were concocted to avoid seemingly placing the blame or cornering the recipient of the message. As a result, the recipient of the message does not realize that he is being blamed, although the condition



indirectly blames him (Benoit, 2004, p. 266).

Transparent discourse in Indonesian taxation.

DGT creates messages on transparency by positioning itself as a government communicator using rigid and formal language only to allow the educated people to understand. The public relations on the net assets that the desired result is an organization's relationship, reputation, and relevance (Onggo, 2004, p. 6). Therefore, it is necessary to pay attention to these three things in message production.

DGT compiled these texts by only focusing on reputation while emphasizing relationships and relevance. Tax reform discourse was created to strengthen the reputation of the DGT. This way, the message indirectly distorts the discourse of transparency that was tried to be achieved since the message emphasizes self-praise, which eventually creates an exclusive reputation of an agency.

This point is portrayed by a passage quoted from the tax reform infographic on tax.go.id, which was analyzed using the element of style. Fairclough's element of style pinpoints that the style of the text is written to attract the readers on the critical part (Fairclough, 2003, p. 159). The writing style, the selected diction, the choices of words, and the metaphors used are part of the elements of 'style' to be examined in text analysis.

Figure I. Infographics in the Tax Reform Rubric



Source: (Direktorat Jenderal Pajak, 2019)

The presented image serves as the second infographic in the tax reform rubric. Based on stylistic elements, DGT emphasizes symbols, words printed in bold letters, and color play. This writing style indicates an attempt to highlight the readers' attention to a particular part of the text as an important discourse.

The purpose of tax reform is explained in two symbols: a star and an arrow board stuck in the center of the board. The star corresponds to the symbol of the first principle of Pancasila that enlightens every human being. The star symbol signposts two words written in bold, namely the tax system, which highlights DGT's concern on tax reforms that shall serve as the light for the community. The second symbol, a bow that sticks right in the middle of the arrow board, describes the purpose of DGT's tax reform, to achieve a strong, credible, and accountable tax institution as indicated in bold letters. This second infographic is expected to ease the public's understanding of the meaning of tax reform and the goals to achieve.

The pajak.go.id website page also displays the following sentences:

*Perubahan **sistem perpajakan** yang menyeluruh, termasuk pembenahan administrasi perpajakan, perbaikan regulasi, dan peningkatan basis perpajakan.* (Direktorat Jenderal Pajak, 2019).

*Complete changes in the **tax system** include reforming tax administration, improving regulations, and increasing the tax base.* (Directorate General of Taxes, 2019).

*Menjadikan Direktorat Jenderal Pajak sebagai institusi perpajakan yang **kuat, kredibel, dan akuntabel**.* (Direktorat Jenderal Pajak, 2019).

*The reform is directed to turn the Directorate General of Taxes into a **strong, credible, and accountable** taxation institution.* (Directorate General of Taxes, 2019).

The provided definition of tax reform emphasizes the phrases: "Sistem perpajakan" ("tax system") and "kuat, kredibel, dan akuntabel" ("strong, credible, and accountable"), which insinuates the current primary concern to achieve by this tax agency. Both sentences refer to DGT's attempt to move towards a transparent government organization through tax reforms. These phrases are also quoted by an article on *Hukum Online*, written by journalists who serve as an extended public relations in conveying news, as presented in the following:

Reformasi perpajakan diperlukan untuk memperkuat DJP dan

*menjadikan DJP sebagai lembaga yang **kredibel**.* (Heriani, 2019).

*Tax reform is needed to strengthen DGT and make DGT a **credible** institution.* (Heriani, 2019).

The positive choice of words indicates DGT's effort to realize the program actively. DGT has been trying to convince the readers by conveying positive messages. In addition to using active sentences, DGT also chooses words related to an action or measurement, highlighting DGT's avoidance of passiveness in performing tax reforms.

The text published by the DGT on tax reform creates an exclusive image of the organization. DGT directs its tax reform texts for "wajib pajak" ("taxpayers") while only paying less attention to those without Nomor Pokok Wajib Pajak (NPWP) (Taxpayer Identification Number). In this way, DGT is less inclusive since it does not address all groups of people but only talks to "taxpayers." The taxation discourse in the public communication campaign about DGT's tax reform is constructed as a transparency discourse that creates an exclusive image of the agency. Public information campaigns are often designed to reach the most difficult-to-reach segments, including low socioeconomic groups and illiterates (Barron, 2012, p. 49).

The tax discourse of the DGT in the face of the industrial revolution 4.0.

DGT, as part of the state administration, welcomes the industrial revolution 4.0 by making various



changes they conceptualized in the tax reform program. Technological development is the primary reason to run this program (Direktorat Jenderal Pajak, 2019). The tax reform discourse of DGT to prepare for the industrial revolution 4.0 is seen in the text, thus marking the DGT function as an extension of the government and the attempt to change from injustice.

DGT is a government organization under the Ministry of Finance tasked with formulating and implementing tax policies following laws and regulations (Kementerian Keuangan Republik Indonesia, 2020). Taxes are paid by people who are registered as taxpayers. Therefore, DGT must improve its management of activities because the taxpayer is one of the parties affected by the development of the digital economy. This is in line with an article written by one of the DGT employees in its online media, as quoted below:

Perbaikan yang berkelanjutan (continuous improvement) harus terus dilakukan agar DJP tidak berada di belakang dan tertinggal. (Arif, 2019).

DGT needs to improve continuously to avoid lagging and being outdated. (Arif, 2019).

The article analyzed using the representation of social events implies a form of encouragement for DGT that technological developments require DGT to carry out tax reforms. In addition, the DGT updates the data to collect taxes and corrects the data to match the actual conditions and achieve organizational goals. This is following

the quoted text published in the tax reform rubric page as quoted in the following:

Sistem informasi yang reliabel dan handal untuk mengolah data perpajakan yang akurat berbasis teknologi sesuai dengan core business DJP. (Direktorat Jenderal Pajak, 2019).

A dependable information system to process accurate tax data based on technology following DGT's core business. (Directorate General of Taxes, 2019).

As seen from its discourse elements, the text is published on the official online media page of DGT, tax.go.id. This message is in line with the text in the regulation established by the Ministry of Finance that serves as the first rule for the establishment of a tax reform program, as cited in the followings:

Memetakan dan memformulasikan sistem informasi yang reliabel dan handal untuk mengolah data perpajakan berbasis teknologi sesuai dengan core business Direktorat Jenderal Pajak. (Direktorat Jenderal Pajak, 2016).

Mapping and formulating a reliable information system to process technology-based tax data following the core business of the Directorate General of Taxes. (Directorate General of Taxes, 2016).

DGT published text in the tax.go.id page related to a dependable tax system. These constantly published words mark a tax discourse created by DGT to



convince readers of the improvements it made. However, these texts do not clearly explain that this change was made to facilitate taxpayers or the public carrying out their tax obligations. Ironically, these texts can only be understood by educated people. However, the DGT shall address all taxpayers regardless of their level of education since it is primarily concerned with the level of income. The increasingly advanced and effective contemporary communication campaigns have revealed the efficient and valuable role of public information campaigns to achieve government goals (Kopfman & Ruth-McSwain, 2012, p. 77).

Analysis on Practice Discourse

After analyzing the text through elements of text analysis, the text is analyzed through discourse practice by looking at the production and interpretation of the text. The discourse practice analysis indicates that the texts in this study were produced and interpreted by two aspects: the DGT as a state institution and the DGT's attempt to improve the organization's image.

To produce the text and publish it to the public, DGT adopts various regulations as stipulated by the government. This adoption is underpinned by the fact that DGT is an integral part of the government system. This assumes that taxation discourse is presented through government texts for public communication campaigns. This campaign is expected to change the public's view of the government.

In producing messages for public communication campaigns, DGT structurally performs two steps, 1). Producing the message independently and broadcasting it independently through its website, 2). Producing messages and broadcasting them through the assistance of external media relations.

This tendency is observable through the previous five texts, three of which were self-produced, while two resulted from media productions influenced by DGT values. Shoemaker and Reese stated that in the news production process, the texts produced by journalists contain the values of the journalists and the media and the values of institutions outside the media that are related to the media (Shoemaker, 2014, p. 7).

It was revealed that DGT carried out tax reform because its umbrella agency, the Ministry of Finance, carried out Bureaucratic Reform and Institutional Transformation (RBTK). Thus, it is clear that the sentence conveyed by the Director-General of Taxes in the DGT Communication Guidebook (Buku Pedoman Komunikasi DJP-2018), as quoted in the followings:

*Akhirnya diharapkan dengan tata kelola komunikasi yang baik dapat membentuk **persepsi positif**, yang pada gilirannya akan meningkatkan reputasi DJP di mata publik. Berbekal reputasi ini, bukan mustahil upaya meraih kepercayaan masyarakat dan tujuan-tujuan*



organisasi menjadi lebih mudah.
(Direktorat Jenderal Pajak, 2018b).

*In the end, it is expected that good communication governance can form a **positive perception**, which will improve DGT's reputation in the eyes of the public. This reputation enables the agency to gain public trust and quickly achieve organizational goals.*
(Directorate General of Taxes, 2018b).

This sentence supports the researcher's assumption that the texts published through tax.go.id as the DGT's official website have been constructed and directed to improve DGT's image. DGT aims to change the public's perception of its negative image by publishing texts in its online media.

Sociocultural Practice Analysis

After analyzing the text through discourse, it is analyzed through sociocultural practice. The analysis of sociocultural practice covers three stages of analysis: namely situational, institutional, and social stages. As seen from the situational stage, the discourse on tax reform of DGT in the analyzed texts is influenced by the current conditions or situation. The global changes require a constant attempt of adaptation and improvement, including adaptation to prepare for the industrial revolution 4.0, changes in the tax ratio, the high level of corruption, and international pressure.

The first situation, the development of the industrial revolution 4.0, had a significant impact on the government.

The unstoppable technological development has led to global changes, and thus all related parties must immediately keep up with the rapid pace of worldwide development. Morrison in Meisyaroh revealed that technology is constantly used and surrounds society at all times (Meisyaroh, 2013, p. 36). Such changes led to considerable changes in various activities, including digitalization of all walks of life. The industrial revolution 4.0 has seemed to change lifestyle and interaction. In this era, there has been an occasion where machines replace humans, which generate massive changes in ways of production, the creation of new economic systems, and the emergence of new problems.

The Indonesian government, especially the DGT, is not exempt from a significant impact of such global changes, as indicated by the shifting sources of tax revenue and the increasing world's demands on the economy. In liputan6.com, "Caroline Mangowal, peneliti dari RISE *Research* mengungkapkan bahwa pasar Indonesia menjadi target bagi para pemain industri dunia" ("Caroline Mangowal, a researcher from RISE Research demonstrated that the Indonesian market is a target for world industry players") (Iskandar, 2018). Therefore, rules and policies must be immediately adjusted and formed to protect and maintain balance in the business world. The potential tax revenue is inseparable from the emergence of new businesses and the closure of old businesses for less adaptability to the changing times.



The second situation refers to the condition of the tax ratio level that affects the formation of tax discourse texts in the tax reform program of the DGT. In 2016, the Ministry of Finance prepared the third volume of the tax reform program to be implemented by DGT in 2017. Based on related data on the tax ratio, the tax discourse published by the DGT in tax reform is in line with the current situation. In this line, the Compliance Expert Staff, Suryo Utomo, explained that tax reform is one of the efforts to increase the tax ratio (Kementerian Keuangan Republik Indonesia, 2019). The whole institutional improvement in terms of regulation, administration, and institutional taxation apparatus is carried out through this program. The tax reform program provides macroeconomic stimulus, boosts real sector productivity, increases fiscal capacity, and maintains macroeconomic stability. A significant and sustainable increase in the tax ratio is an achievable indicator.

The third situation refers to the high level of corruption, which results in a low level of public trust in taxation agencies. Some government elements are known to commit fraud and corruption. This condition affects the DGT in producing a text on tax reform.

The statistical data on corruption released by the Corruption Eradication Commission (KPK) marks the increasing rate of committed corruption in Indonesia (Komisi Pemberantasan Korupsi, 2018). Increased corruption in government institutions will reduce public trust, as reinforced by Soemanto and Sudarto. They concluded that 72.1%

of respondents in their study stated that corruption poses a threat to society and drains the country's wealth (Soemanto RB, Sudarto, 2014, p. 80). Corruption leads to an unsympathetic and even antipathetic view of the government.

A clear example of a corruption case in the tax agency diminishes people's trust in the corruption case committed by Gayus Tambunan, which shocked public members since the tax officials committed corruption. This case distorted the positive image of the Ministry of Finance, especially the DGT, which has struggled to carry out the tax reform program. The reputation of the tax agency as one of the agencies that contribute the most significant tax revenue for the country's development was shattered by corruptors. 80% of development in Indonesia is supported by tax revenues (Kementerian Keuangan Republik Indonesia, 2019). The decreasing public's trust in tax agencies is feared to reduce tax revenues. Thus, it is vital to rebuild the public's trust and constantly maintain it through the tax reform program volume III as a continuation of the previous reform program and is part of bureaucratic reform.

The fourth situation refers to Indonesia's struggle to become a member of the Organization for Economic Co-operation and Development (OECD). In this context, Bambang Brodjonegoro as Head of the National Development Planning Agency in Media Indonesia October 9, 2019 stated that "Ini butuh proses tapi kita akan kerja keras untuk bisa masuk jadi anggota OECD" ("This takes a process



but we will work hard to become a member of the OECD”) (Prasetyo, 2019). This statement is a signpost of the country’s attempt to run faster to be part of the association of developed countries. It is expected that joining this association will boost investment entering Indonesia. The OECD determines policies or regulations based on inputs from developed countries. Hence, Indonesia, which bears the status of a developing country, is working hard to be included in the world’s elite group. The existing standards to join this group encouraged Indonesia to improve and change continuously. Transparency is one of the primary standards that serve as the “patokan” (“benchmarks”) to assess the country’s progress. This way, Indonesia is improving because of international pressure instead of its desires.

As the second stage, the institutional stage refers to the fact that taxation discourse on tax reform of DGT published in a public communication campaign follows stipulated regulations and the presidential demand of the Republic of Indonesia. The politics of the current regime ultimately influenced the discourse on taxation in tax reform built by the DGT. The taxation discourses of DGT conveyed between the lines of the texts on tax reform represent the authorities.

It was clear that in the text production, the Directorate General of Taxes (DGT) under the Ministry of Finance refers to the provisions set by the government, which made regulations or policies based on the existing conditions of the organization and

society. The text production is inseparable from the reform program constantly promoted by the government and demanded by the community after the leadership of President Soeharto. All institutions began to transform their bureaucracy to meet the public demand of clean governance, as demonstrated by changes of various regulations through the MPR plenary sessions as the people’s representative. The stipulation of the MPR RI Decree is very influential on the texts presented by the DGT in tax reform. The texts prepared by journalists and DGT employees are also determined by the information provided by DGT on the tax.go.id website page. Hence, the umbrella institutions indirectly affect the tax discourse developed by the DGT in tax reform.

In addition to being related to the umbrella institutions, the changes made by DGT are also related to the President’s statement of vision and mission. Tax reform volume III was enacted in 2017 during President Joko Widodo. The production of tax reform texts is correlated with the government leaders, who indirectly influence the discourse delivered by a government organization. As the leader of the state, the President has stipulated his statement of vision and mission that must be achieved through the organizations under him. During the 2014–2019 period of President Joko Widodo’s administration, the 1998 reforms served as the basis for setting the vision, as stated in the following:

*Terwujudnya Indonesia yang
Berdaulat, Mandiri, dan
Berkepribadian berlandaskan*



Gotong Royong. (Komisi Pemilihan Umum, 2020).

To realize a Sovereign, Independent, and Distinguished Indonesia based on the value of Mutual Cooperation. (General Election Commission, 2020).

The texts in the regulations and the President's statement of vision and mission are highly related to the language style of the central government of the Republic of Indonesia. The use of language in the government of the Republic of Indonesia is regulated in Presidential Regulation of the Republic of Indonesia Number 16 of 2010 concerning the Use of Indonesian Language in Official Speeches of the President and Vice President and Other State Officials, as cited in the followings:

Bahwa penggunaan Bahasa Indonesia dalam pidato resmi pejabat negara merupakan bagian dari sarana pemersatu, identitas, dan wujud eksistensi bangsa yang menjadi simbol kedaulatan dan kehormatan negara sebagaimana dimaksud dalam Undang-Undang Dasar Negara Kesatuan Republik Indonesia Tahun 1945. (Penggunaan Bahasa Indonesia Dalam Pidato Resmi Presiden Dan/Atau Wakil Presiden Serta Pejabat Negara Lainnya, 2010).

The use of the Indonesian language in the official speech of state officials is part of a unifying means, identity, and form of the nation's existence, which is a symbol of the sovereignty and honor of the state as referred to

in 1945. (Constitution of the Unitary State of the Republic of Indonesia or Vice President and Other State Officials, 2010)

Thus, Indonesian is the language of the bureaucracy that plays a vital role in the development of Indonesia. Language can shape social reality in society. Dhakidae revealed that institutions are the primary source of most news, so that the government bureaucracy dominates Indonesian journalism (Dhakidae, 1996, p. 246). Dhakidae further explained that bureaucratic language is indicated by three characteristics: jargon language, full of ideological content, and displaying the ethnicity and culture of the users (Dhakidae, 1996, p. 246). Indirectly, the language style in government has become a culture because its use has been regulated. Thus, the tax reform texts prepared by the DGT are determined by the style of government language. The government language style is also encouraged by the user's ethnicity and culture so that the emerging culture will lead to the ethnicity of the current regime.

An obvious example is the President's statement of vision and mission, and *nawacita* compiled by the President and vice president from 2014 to 2019. Research conducted by (R. Asmara, 2016, p. 379) on President Jokowi's Language Strategy in Instilling Ideology and The Government Manifesto shows that Jokowi has portrayed himself as the incarnation of Soekarno, trying to raise the spirit of unity and trying to establish himself.



The third stage is the social stage, which refers to the texts published by DGT containing a discourse on taxation to build public awareness of DGT's activities. These discourses are conveyed by communicators to be accepted by the community to create positive discourses to improve the organization's image, ultimately impacting public awareness and trust in tax agencies. Public awareness and trust are expected to increase tax revenues for public welfare. Thus, the discourse on taxation developed by the DGT was determined by the existing social factors.

The first social factor in determining the production of tax discourse texts in tax reform is the impact of technological developments. Technological developments make it easy for people to carry out various activities. (Katadata.co.id, 2016) asserted that e-commerce transactions and the growth of internet users have increased significantly. Technological developments urge people to desire anything practical, including carrying out tax obligations. DGT endeavored to meet these social demands by offering some innovations, one of which is by the social campaign for the community to ensure the taxpayer's compliance.

The second social factor refers to the democratic system in Indonesia, which enables the people to demand good governance. Transparency is a form of good governance that is on the list of objectives to achieve. Katadata.co.id, reported that on May 26, 2017, the former Deputy Chairperson of the Corruption Eradication Commission,

Erry Riyana Hardjapamekas, stated the following:

Sebenarnya sudah ada peraturan presiden yang mengatur, hanya saja sanksinya tidak ada. Pada zaman Sri Mulyani hingga Hatta Rajasa menjadi Menko Perkonomian, proses transparansi masih berjalan. Namun mulai mundur ketika ada pergantian pemerintahan (2014-red). Saya tidak tahu kenapa, mungkin ini dianggap bukan prioritas. (Hartriani, 2017).

In principle, the presidential regulation has been stipulated to regulate it (transparency), but there was the absence of sanctions. During Sri Mulyani and Hatta Rajasa as the Coordinating Minister for the economy, the transparency process remained stable. However, it started to retreat after a change of leadership (2014-ed). "I have no idea about the factors to cause this; maybe, it is no longer considered a priority" (Hartriani, 2017).

In an interview conducted by katadata.co.id, Erry, who answered questions about the implementation of the transparency commitment, demonstrated that there were shortcomings in implementing the rules on transparency. Sorry, who was one of the initiators of the Extractive Industries Transparency Initiative (EITI) at that time, was also questioned about the government's commitment to implementing the transparency process. He said that transparency would encourage a good investment climate and thus boost other sectors, including tax revenue. It is, thus, vital to constantly



campaign for transparency through socialization from the central government to the regions. This way, it is expected that Indonesia will be seen as a transparent and cooperative country. The views of other countries will affect their trust in Indonesia and open up opportunities for cooperation between countries.

The third social factor is the style of language used by the government in interacting with the community. The government tends to offer promises that benefit the community, as indicated by a quote of President Jokowi's speech in 2016 as follows:

"Kebijakan amnesti pajak diharapkan dapat memperkuat fondasi bagi perluasan basis pajak dan sekaligus meningkatkan kepatuhan pembayar pajak di masa mendatang," ujarnya di Gedung Parlemen, Jakarta, Selasa (16/8). (Azzura, 2016).

"The tax amnesty policy is expected to strengthen the foundation for the expansion of the tax base and at the same time improve taxpayer compliance in the future," he said at the Parliament Building, Jakarta, Tuesday (16/8). (Azzura, 2016).

Di samping itu, Penerimaan Negara Bukan Pajak ditujukan untuk peningkatan kualitas pelayanan publik dengan memperhatikan kelestarian lingkungan. (Azzura, 2016).

In addition, Non-Tax State Revenue is aimed at improving the quality of public services by paying attention to

environmental sustainability. (Azzura, 2016).

Jokowi's two statements mark a choice of words aimed at a particular culture to make them comply with the authority's willingness. The style of bureaucratic language often juxtaposes the government policies with the benefits for the community. In this way, the government seems to be developing a community that preserves a culture of obedience to the government policies to achieve its goals.

Each regime has a different style of language. Hooker argued that during the New Order government, the presidential speeches indicated that the Indonesian language was used for communication, administration, and unity (Hooker, 1996, p. 56). Meanwhile, during Soekarno's era, the language style was chosen and played so well that it was difficult to retract the messages (Hooker, 1996, p. 56). Each regime uses language as a medium to influence the public to create a culture according to its interests.

CONCLUSION

The analysis on how DGT produces discourses on tax reform messages in online media using Norman Fairclough's critical discourse analysis (CDA), based on the presented research problem, reveal the following points: First, the textual analysis or level 1 of Norman's Fairclough's CDA demonstrates three main aspects: the messages intended as a public communication campaign, the public communication intended to achieve transparency, and the campaign



to indicate DGT's readiness in the face of the industrial revolution 4.0. The three findings from the level of the textual analysis indicate a one-way form of communication and therefore can be referred to as a centralized reform, which contradicts the primary goal of the reform.

Second, the analysis of discourse practice or level 2 Norman Fairclough's CDA denotes that the text designer 'works' following the direction and ideology of the institution. In this case, the DGT produces the texts as a state institution under the Ministry of Finance that is currently improving its organizational reputation. The Ministry of Finance is one of the state institutions assisting the President to ensure that the implemented programs and the texts published are prepared following the predetermined provisions, including the President's statement of vision and mission as a consequence of sociocultural practice that covers the whole discourse about the tax reform.

Third, the sociocultural practice level or level 3 of Norman Fairclough's CDA implies that the President's statement of vision and mission is inseparable from the demands of the times (industrial revolution 4.0), international pressure (OECD/Organization for Economic Co-operation and Development) - where Indonesia is projected to become a member of the OECD. The OECD members are developed countries, and thus to gain the status as a developed

country, Indonesia must improve its transparency (OECD, 2018). In addition, such discourse is influenced by the nation's history and changes in society. This explains why the discourse on taxation in tax reform seems to be one-way communication because the text is not intended as a message for the public but is instead underpinned by the attempt to create a positive image of Indonesia for the international community related to Indonesia's compliance with the 'conditions' determined by the international community for the sake of international acceptance.

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