The use of Twitter by the Directorate General of Taxes of Indonesia's Ministry of Finance in the Implementation of Open Government

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Abstract
At the present time, engagement in social media become one measure to assess the government performance in communication. Social media has great potential to reach its stakeholders. It has been widely adopted by the government to interact and engage stakeholders. Engagement in Twitter by the Directorate General of Taxes is one example of good implementation of open government in Indonesia. They are well received by Indonesian netizens with their informal communication style. Using the content analysis and systematic literature review method, this article can be the basis for further discussion on Twitter's use by the Directorate General of Taxes in the implementation of open governance, as well as its relation to technological changes in public organizations. The development of Information Technology encourages the digitization of government documents and can increase government openness. The use of social media in government is accompanied by hopes for innovation of online interaction between government and its stakeholders. Mergel divide four major strategies in using Twitter: (1) Push; (2) Pull; (3) Networking; and (4) Customer Service. The Directorate General of Taxes try to encouraging public interaction and participation by using Pull strategy on @DitjenPajakRI account and the Customer Service strategy on @kring_pajak account. However, this strategy is an option and not necessarily suitable for all institutions because each government agency has its own goals and objectives.

Keywords: open government, social media, Twitter.

Introduction
The discourse on open governance became popular during the first period of the administration of US President Barack Obama, whose policy was dominated by
technological optimism about the potential of social media to alter government operations, change relations between government and citizens, and even bring cultural change in front of organizations public (Pyrozhenco, 2017). Open government postulates that the way to better governance goes through the openness of information and the process of public organization. Such openness can enable public scrutiny of government performance, increase accountability of government officials, bring government information closer to citizens, foster new partnerships and government collaboration with citizens, businesses, nonprofits, and other non-governmental actors (Susha, 2015).

The advancement of Information and Communication Technology (ICT) makes government agencies as public organizations should change. From a symbolic perspective, organizational theorists view technology as the outcome of the social process and the ongoing process of learning and social construction. (Hatch & Cunliffe, 2013). Social media as the fifth wave of ICT (Mergel, 2012), has been widely adopted by the government because of their potential to change how governments work. Through social media the government has more opportunities to interact and engage stakeholders, and social media is a cheap and fast communication channel for them to do this (Graham, 2014). Social media that is open and dialogical eliminates many of the obstacles in communication that have been experienced by the government in the past. Communication with public can be more frequent, open, and directed. Historically, governments have relied heavily on traditional mass media to disseminate public information. The advent of social media gives government officials the means to communicate directly with their public without any intervention from editors and reporters who can act as gatekeepers (Graham, 2014).

Engagement in social media become one measure to assess the success or failure of government communication. At the present time, social media is commonly used as source of news by mainstream media. Indonesian President Joko Widodo encouraged the government to utilize social media for productive matters, encouraging creativity and innovation, and improving people's welfare. One Indonesian institution that has actively used social media to engagement stakeholders is the Directorate General of Taxes, Ministry of Finance. In fact, the Twitter of Directorate General of Taxes (@DitjenPajakRI) has been a hot topic for netizen because it often communicates using slang language, far from formal and rigid impression. Admin @DitjenPajakRI commonly called Taxmin gives the impression that the government does not have to be rigid and bureaucratic. In addition to the account @DitjenPajakRI in charge of providing information about the tax to the public, the Directorate General of Taxes also has a @kring_pajak account in charge of answering tax-related technical issues.

Engagement in social media Twitter by the Directorate General of Taxes is one form of implementation of Open Government Indonesia (OGI). OGI is a government initiative that encourages and extends the practice of openness holistically by summarizing the four main pillars of openness, namely transparency, accountability, participation, and
innovation. Using content analysis and systematic literature review method, this article aims to create a basis for further discussion on the use of Twitter in open government implementation and its relation to technological changes in public organizations.

**Literature Review**

**Open Government**

The ideal Open Government, in which the government discloses public information to citizens has been exemplified since the enactment of the Swedish Press Freedom Act of 1766 (Manninen, 2006), and has since been followed by various laws on public access to government records aimed at increase government transparency. Thanks to policies taken by US President Obama in the Open Government Directive issued on December 8, 2009, Open Government become widely discussed again. The Open Government Partnership (OGP) initiative, launched by Obama and seven other heads of state (Brazil, Indonesia, Mexico, Norway, the Philippines, South Africa, and the United Kingdom) since 2011, has grown from 8 to 65 participating countries. In these countries governments and civil society are committed to implementing open government reform. The latest commitments from OGP countries cover a range of topics that can be grouped into seven categories (OGP, 2014):

1. Public Participation - engaging citizens in policy-making;
2. Government Integrity - fighting corruption and strengthening democratic institutions;
3. Freedom of Information - guaranteeing public access to government information;
4. Fiscal Transparency - helping citizens follow the money;
5. Public Service Delivery - making services work for the people;
6. Extractive Resources Transparency - ensuring extractive revenues are used for public benefit;
7. Open Data - digitizing and opening up government data for access to information and transparency.

Many initiatives run outside the OGP framework. In the European Union, the concept of open government has been implemented in the 2011-2015 European E-Government Action Plan; one of its four priorities is user empowerment, which is to increase the capacity of citizens, businesses and other organizations to be proactive in society through the use of new technological tools (Susha, 2015). This priority is planned to be fulfilled through the following actions:

1. Services designed around user needs and inclusive services;
2. Collaborative production of services;
3. Reuse of public sector information;
4. Improvement of transparency;
5. Involvement of citizens and businesses in policy making processes.
Similar commitments can be found at the country level. In Indonesia, Open Government Indonesia (OGI) is a concrete form of government’s seriousness in conducting public sector reform in Indonesia as a whole. Through OGI is expected to be born ideas, initiatives, and practices of government openness that can accelerate the achievement of national targets and priorities. In practice, open government implementation requires a number of steps in various dimensions of activity: legal obligations, open data releases, initiatives and tools for collaboration and peer production, and changes in internal processes and institutional relations (Susha, 2015).

Open Government Indonesia (OGI) is the future of governance in Indonesia. Now, there is a growing awareness that open governance is one of the key solutions to accelerating development and ensuring the sustainability of development itself. The National Secretariat (Seknas) OGI is an institution established to facilitate and encourage the process of realizing policies to create a more transparent, accountable, and participatory government. Seknas OGI is coordinated jointly by the OGI Core Team consisting of the Office of President Staff, Ministry of National Development Planning, Ministry of Foreign Affairs, and several other government elements, as well as civil society representatives.

With OGI, the government seeks to open up for the participation of all levels of society to collaborate and play an active role in determining the priorities of governance in Indonesia. With the growing collaboration is believed to be a solution to strengthen the quality of public policy implementation of the government. In addition, through an open government process, the Indonesian government believes that there will be many public policy innovations that are more suited to the needs of the people.

Participation has been recognized as one of the core values of open government reform. Participation in open government has been discussed in the perspective of a new type of e-democracy formulated by Beth Noveck - open collaborative democracy. Collaborative democracy is a "new approach to using technology to improve yields by soliciting skills (where expertise is broadly defined to include scientific knowledge and experience) of self-selected peers working together in groups within an open network" (Noveck, 2009). According to Noveck, collaboration in this sense is different from the concept of crowdsourcing or peer production because it emphasizes the joint work of government agencies and network participants in different roles. Participation (and collaboration as it variations) is seen as a key element of open government. It is a means of achieving a more democratic and more effective public sector. Government transparency is only the first step of open government. The information provided by the government needs to turn into action and for that participation becomes very important (Susha, 2015).

The OGI Initiative has so far inspired and encouraged the birth of various public policy innovations such as LAPOR !, One Data Portal, and One Map initiative. These three innovations are public policy instruments that attempt to target three very closely
related regions with increased government openness. They are the aspiration channel and public complaints for LAPOR !, then the presence of credible data as a source of public policy development through Open Data, and the availability of spatial data that is closely related to development planning through One Map. These innovations are expected to be a catalyst for changing the pattern of public policy governance in Indonesia.

Twitter

Twitter is a social media platform that allows users to post a tweet with a maximum limit of 280 Words. Twitter was founded by Jack Dorsey and inaugurated in 2006 precisely in March. Jack Dorsey is a student who attended New York University. At first, Twitter has not been opened to the public, but specifically intended as an employee of Ordeo employees. Currently Twitter works with several leading companies such as Google, Bing, Yandex and other Companies. Twitter is available in many languages, making it easier for Twitter users. Twitter also has security and privacy such as account locking feature, so any account that is locked by its users can not be seen by other users besides its follower.

Every social media has several advantages and disadvantages. The advantage of social media Twitter is to facilitate the delivery of short and dense information. In addition Twitter has a simple look, we can know the latest developments of friends (following / follower) and facilitate connection with famous figures. The Top Trending feature on Twitter makes it easy for users to see what is the most popular and most frequently chirped by Twitter users. With all its advantages, Twitter is widely used by public relations practitioners in all industries, including governments.

The Public Relations Society of America (PRSA) and Dow Jones & Company survey in 2007 showed that the majority of public relations practitioners and students participating in the study believed that social media had a positive impact on public relations practice (Graham, 2014). In addition, the survey results show that technology-based channels that provide the best opportunity for public relations practice are online news sites, blogs, and social networking sites - all social media. In Indonesia, 97.4% of people use the internet to access social media (APJII, 2016). More people are surfing the web for information, all online information channels can be used by public relations practitioners to reach stakeholders (Graham, 2014).

Research Methodology

This article using systematic literature review and content analysis. Systematic review is a research method for identifying, evaluating and interpreting all relevant research outcomes related to specific research questions, specific topics, or phenomena (Kitchenham, 2004). The synthesis of various research results in the systematic review makes the facts presented to the policy makers to be more comprehensive and balanced.
Qualitative approach in systematic review is used to synthesize (summarize) the results of research that is descriptive qualitative. The method of synthesizing these qualitative results is called “meta-synthesis”. By definition, meta-synthesis is a technique for integrating data to gain new theories and concepts or a deeper and more thorough understanding (Perry & Hammond, 2002). In this article, the results of the meta-synthesis process are then compared with the content analysis from the Directorate General of Taxes activities on Twitter.

According to Francis and Baldesari (2006), qualitative systematic review includes the following steps:

1) Formulating the review question
   To know the use of Twitter in the implementation of open government, designed some questions that want to get the answer from the results of literature review.
   Question 1 (Q1) : How government agencies using Twitter?
   Question 2 (Q2) : What are the obstacles in implementing Open Government in Indonesia?
   Question 3 (Q3) : How to optimize Twitter for open government?

2) Conducting a systematic literature search
   Although this article uses a qualitative approach, the articles drawn from initial search are derived from qualitative and quantitative studies involving processes and practices related to the use of Twitter in open government implementation.

   In this literature review the data source to be used is the literature available on the web page: (1) IEEE Xplore (https://ieeexplore.ieee.org); (2) Sage Publications (https://www.journals.sagepub.com); (3) ScienceDirect (https://www.sciencedirect.com); (4) Scopus (https://www.scopus.com); (5) ProQuest (www.proquest.com); (6) SpringerLink (https://link.springer.com) uses the University library’s internal access (www.lib.ui.ac.id).

   The literature sought was English literature published from 2006. The strategy of conducting online searches was built through the determination of the keywords "social media", "Twitter", "government", "open government", and "Indonesia" together with synonyms and combinations. In addition, literature is also obtained from the library collection of graduate communication program, Universitas Indonesia.

3) Screening and selecting appropriate research articles
   The application of such searches generates a lot of literature that is not suitable with the research context. Therefore, further identification is needed to obtain the literature that can be used as a primary study. Identification can be done by applying inclusion and exclusion criteria.

   a) Inclusion criteria
      • A literature that explains concepts, benefits, techniques, methods, strategies, barriers, and everything about the use of social media in open government implementation.
• A literature that explains concepts, benefits, techniques, methods, strategies, obstacles, and everything about using Twitter in open government implementation.
• A literature that discusses techniques, methods, strategies and everything about optimizing the potential use of Twitter by the government.

b) Exclusion criteria
• A literature which only focuses on open government discussion
• A literature which only focuses on social media or Twitter discussion
• A literature which only focuses on the implementation of open government by using social media other than Twitter.
• A literature which only focuses on use of social media or Twitter other than to open government implementation.

4) Analyzing and synthesizing qualitative findings

In meta-synthesis (qualitative data synthesis) there are 2 (two) approaches, namely meta-aggregation (meta-aggregation) and meta-ethnography (Lewin, 2008). This research uses meta-aggregation approach to synthesize data from the literature. In meta-aggregation, synthesis aims to answer the research question (review question) by summarizing the various research results (summarizing). In this study, synthesis results are "aggregate" from various research results in accordance with the theme of Twitter use in the implementation of open government.

5) Maintaining quality control

Quality control has been conducted since literature search by searching in sources affiliated with University of Indonesia. The literature used as the primary study is the result of screening and selection to fit the research context.

6) Presenting findings

The results of the screening and selection of articles resulted in 10 literature being the primary study, in accordance with Twitter usage in the implementation of open government as illustrated in Table 1.

Table 1. The screening and selection results

<table>
<thead>
<tr>
<th>Article</th>
<th>Thesis</th>
<th>Book</th>
</tr>
</thead>
<tbody>
<tr>
<td>Robertson &amp; Vatrapu</td>
<td>Sasha</td>
<td>Manninen (2006)</td>
</tr>
<tr>
<td>Mickoleit (2014)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Pyrozhenko (2017)</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

10 literature
Result

Technological Change and Open Government

When viewed from the outside, organizational technology is a means by which people provide their members the things they need and want: food, home, computers, bank loans, medical attention and education (Hatch & Cunliffe, 2013). From this point of view, an organization is a technology to produce one part of the objects and artifacts that society needs. Whereas when viewed from within the organization, the concept of technology is made more explicit by focusing on how it is actually done.

Because technology designs build behavioral demands directly into production systems, managers and designers can enlarge their control over workers through their chosen production technology. According to Hatch (2013), for this reason many critical postmodernists believe technology monitors and controls behavior. Concerns about privacy and security create an evil image of technology, but technology also releases strong positive power to fight it. For example, social media allows people to organize, lobby, and take collective action based on their own interests rather than those who claim to have authority over them (Hatch & Cunliffe, 2013). According to Hatch, social media influence the way organizations are designed and managed.

Professor of Public Policy, Alasdair S. Roberts (2006) states that the development of Information Technology (IT) encourages the digitization of government documents and can increase government openness. The digital government, often called e-government, is the use of information and communication technology (ICT) to enable citizens, politicians, government agencies, and other organizations to work with each other and carry out activities that support civilian life (Robertson & Vatrapu, 2010). The open government initiative of the first period of the administration of US President Barack Obama is not only about the government’s openness to transparency, its also about participation and collaboration with citizens.

Challenges of Social Media Use by Government

The use of social media in government is accompanied by hopes for innovation of online interaction between government and its stakeholders (Mergel, 2012). The potential use of social media for the two-way interaction between the government and its diverse audiences is incompatible with a very rigid culture of decision making. According to Mergel (2012), several challenges that will be experienced by the government are:

1. Expectations of radical transparency

The use of social media applications in the public sector has created high expectations for new forms of transparency. As soon as government agencies are ready to enter the stream of their citizens social awareness (in the form of status on their Facebook or Twitter), the expectation on the part of the citizens increases to directly respond the post with comments and questions (Mergel, 2012). The
more interaction between government and society, the more potential complaints from society will be. According to Mergel (2012), the government must go beyond simply providing information or data and providing insight into every step of the decision-making process, showing who is providing input, how the input is processed, and then providing a context that will help citizens understand the data.

2. Organizational challenges
Around the world, most governments only provide transaction services and basic information and slow service and innovation. Initiatives set to increase government openness and to inform citizens better have not been smooth. Most e-government processes get stuck at a stage where they are simply spreading information, not allowing for true interaction and involvement. According to Mergel (2012), it is necessary to re-read the emerging trends in citizen behavior. Public managers need to focus on behavioral innovation rather than technology features to meet public expectations.

3. Measuring impact, effectiveness, efficiency
Government agencies lack the potential of highly interactive and transformative social media. In addition, the government is also difficult to measure the effectiveness of online interactions in social media. Solutions for measurement challenges are mostly vendor-driven software packages. But according to Mergel (2012), social media managers need to look beyond the freely available tool trends and develop metrics that really measure their social influences and change people’s perceptions toward factors that are oriented to the success of agency goals and objective. For example, increasing the number of followers and contacts from social media has not been able to show that the goals and objectives of the institution are being met.

**Directorate General of Taxes's Twitter Account and Open Government**

Social media accounts of the Directorate General of Taxes operate under the control of the Directorate of Counseling, Services, and Public Relations. Directorate General of Taxes use social media to give tax education to the public, especially millenial generation aged 40 years and under (Ariyanti, 2017). The use of social media platform Twitter by the Directorate General of Taxes is not without basis, they had done research in advance about the brand that would be appointed to social media. The results of the research show that the public needs a tax agency that carries the concept of young, fresh, professional, and smart, not a stylish official suit with a tie (Jefriando, 2017). This is followed by the high intensity of social media usage in Indonesia. The Statista survey (2016) puts Indonesia as the third largest social media user in the world after America and India. In terms of social media platforms, wearesocial surveys show that Twitter is the most active social media used in Indonesia after Facebook, Youtube, and Instagram (Kemp, 2017). The same survey also shows that 106 million (40%) of Indonesians are
active in using social media, and the average person accesses social media for 3 hours 16 minutes per day.

The use of Twitter in interacting with taxpayers/stakeholders is not only done by the Indonesian government. In 2011 the Center for Tax Policy and Administration (CTPA) conducted research on social media technology and tax administration (OECD, 2012). CTPA conducts research on 25 member countries of the Organization for Economic Cooperation and Development (OECD) such as Australia, Singapore, UK, and America. The results show that social media is used by local tax authorities to communicate with taxpayers/stakeholders. Social media platforms used include Twitter, Facebook, and Youtube. The results show that the majority of OECD member state tax authorities are using Twitter social media platform.

The use of social media allows citizens to express their views, politicians to frame their opinions, and government to better understand social interactions, public opinion and human behavior, and encourage collaboration and exploit ideas (Mickoleit, 2014). In government, Twitter can be used for various purposes. Daily tactics rely on an overall social media strategy designed by an agency to meet organizational goals and objectives. The resulting daily interactions can be divided into four major Twitter strategies (Mergel, 2012) (see Table 2): (1) Push; (2) Pull; (3) Networking; and (4) Customer Service.

<table>
<thead>
<tr>
<th>Strategy</th>
<th>Organizational Responsibility</th>
<th>Tactic</th>
<th>Business Value</th>
<th>Policy</th>
<th>Number of Accounts</th>
<th>Resources</th>
<th>Information Vetting</th>
</tr>
</thead>
<tbody>
<tr>
<td>Push</td>
<td>IT department</td>
<td>Representation</td>
<td>Informational broadcasting</td>
<td>No interactions allowed, commenting disabled</td>
<td>One account for the whole agency</td>
<td>None</td>
<td>Typical information clearing process as for any public statement</td>
</tr>
<tr>
<td>Pull</td>
<td>Public Affairs office</td>
<td>Engagement</td>
<td>Education (i.e., commenting policy)</td>
<td>Dedicated social media account plus agency accounts</td>
<td>Dedicated social media department with staff and budget</td>
<td>Information vetting for repurposed statements; ad hoc interactions</td>
<td></td>
</tr>
<tr>
<td>Networking</td>
<td>Knowledge experts</td>
<td>Mingling</td>
<td>Transactional &amp; empowering</td>
<td>Open exchanges with social media guidelines</td>
<td>Unrestricted</td>
<td>Dedicated social media department, incl. staff and budget Plus expert accounts</td>
<td>Information vetting for repurposed statements; ad hoc interactions; “responsible exchanges”</td>
</tr>
<tr>
<td>Customer Service</td>
<td>Dedicated customer service representative</td>
<td>Transaction</td>
<td>Relationship building, instant support</td>
<td>Social media strategy and policy</td>
<td>Preferably one, if necessary several for different content areas</td>
<td>Social media department with the help of knowledge experts throughout the organization</td>
<td>Repurposing of standard responses, FAQs, but also individualized responses in accordance with existing policies</td>
</tr>
</tbody>
</table>

Table 2. Overview of Twitter Strategies
The Directorate General of Taxes has two active Twitter accounts representing the whole institution on Twitter, the @DitjenPajakRI account in charge of providing tax information to the public, and the @kring_pajak account responsible for addressing tax-related technical issues. When viewed from Mergel Twitter strategy (2012), then the Directorate General of Taxes using two different strategies in the two accounts. The @DitjenPajakRI account uses the pull strategy and @kring_pajak account using the customer service strategy.

In pull strategies, Mergel (2012) notes that Twitter can also be used to bring audiences back to agency websites, where news is in aggregation (to avoid loss of control over what happens with information). Active pull strategy involves audiences to use some level of interaction that results in some retweets (reuse of messages by other Twitter users) or responses from Twitter followers. For example, the Directorate General of Taxes is actively answering taxpayer about tax related questions (figure 1). In picture 1, the @DitjenPajakRI account explains the different of Indonesian tax policy with Malaysia. The activity @DitjenPajakRI is a reflection of one of the principles of Open Government Indonesia (OGI), namely transparency. In addition, the Twitter Directorate General of Tax strategy in this account also aims to encourage public interaction and participation. With the frequent interaction and understanding of policy by the community, public participation will emerge as the key of open government.

![Figure 1. Account @DitjenPajakRI answers tax-related questions](image)

Public interactions are also lured by the @DitjenPajakRI account through a unique education, targeting young generation (Figure 2). Although impressed jokingly, the account @DitjenPajakRI still provide information tax term that is TK / 0 which means "Not married, dependent child 0 (none)." From this communication strategy, @DitjenPajakRI account has managed to attract the attention of citizens and provide tax education. This can be seen from the number of comments (36 comments), number of
re-tweet (336 retweets), and number of people who liked this tweet (183 likes). Mergel (2012) called this type of tweets invites such interactions as a Pull strategy. Based on the principle of openness, bureaucratic accounts are now required to be no longer exclusive, open characteristic, responding quickly, and more familiar with audiences (Ditjen Pajak, 2018).

According to Mergel (2012), the most challenging strategy of all four Twitter strategies is to use Twitter as a customer service tool. As companies in private industry are actively providing customer service on Twitter, government agencies have the opportunity to think of ways in which social media can be used for sustainable customer service. This is tried by the Directorate General of Taxes by making @kring_pajak account as one of the customer service channels regarding taxation technical (figure 3).

Through open government, the government seeks to invite all levels of society to collaborate and play an active role in determining the priorities of governance in Indonesia. To achieve this, support from the community is required. In this case the
Directorate General of Taxes through his unique and intense strategy on Twitter is quite successful in attracting public support. For example, as shown in Figure 4, much of the support goes to @kring_pajak account when the account is being protested by another account. Another form of collaboration from the community is the number of citizens who actively provide information to the Directorate General of Taxes when found the wealth of both celebrities and prominent figures indicated that have not been reported (Ditjen Pajak, 2018).

Figure 4. Support on @kring_pajak Account

Conclusion
The development of Information Technology (IT) encourages the digitization of government documents and increase government openness. As seen in the first period of US President Barack Obama's administration, open government is not only about government openness to transparency, but also about participation and collaboration with citizens. Participation and collaboration is seen as a key element of open government and social media have been seen as effective tools to promote public goals. Through its social media on Twitter, the Directorate General of Taxes try to encouraging public interaction and participation. Directorate General of Taxes uses the pull strategy on @DitjenPajakRI account and uses the customer service strategy on @kring_pajak account. They are trying to solve Mergel's organizational challenges through unique communication, targeting the younger generation. The expectation of radical transparency comes along with their entry into the stream of people's social awareness. However, it can also attract public support to the agency. Directorate General of Taxes believe that on the principle of openness, bureaucratic accounts are now required to be
no longer exclusive, open characteristic, responding quickly, and more familiar with audiences. However, this strategy is an option and not necessarily suitable for all agencies. As stated by Mergel, every government agency has a choice of characters according to the brand they want to build. The most important thing is to understand who the main audience is and then align it with the goals and objectives of the agency.

References


