

## **Crisis Communication Strategy in the Digital Era at the Ministry of Finance of the Republic of Indonesia's Directorate General of Taxes**

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### **Abstrak**

Telah banyak terjadi fenomena-fenomena di Direktorat Jenderal Pajak Kementerian Keuangan RI, salah satunya fenomena korupsi sedang menjadi sorotan publik. Penelitian ini menekankan pentingnya memberikan respon cepat terhadap krisis di institusi dengan menerapkan strategi komunikasi di era digital. Kegagalan untuk memberikan respons yang cepat dapat membuat suatu lembaga rentan terhadap serangan yang tidak dapat dikendalikan. Masyarakat berharap dapat berdialog dan terlibat langsung dalam penanggulangan krisis. Oleh karena itu, institusi harus beralih dari strategi komunikasi satu arah ke model interaksi dua arah melalui platform media sosial resmi institusi. Krisis dapat berdampak pada ancaman terhadap keselamatan masyarakat, kerugian finansial, rusaknya reputasi suatu institusi, dan hal-hal terkait lainnya yang sulit diprediksi. Oleh karenanya strategi komunikasi krisis adalah sesuatu hal yang sangat wajib. Tujuan penelitian ini untuk mengetahui strategi komunikasi krisis di DJP. Penelitian ini menggunakan pendekatan metode kualitatif studi kasus di DJP untuk memperoleh informasi respon krisis yang akurat. Hasil penelitian menunjukkan bahwa lembaga tersebut telah memiliki rencana dan penanganan manajemen krisis yang baik sejak sebelum krisis terjadi; respon krisis dan pasca krisis terus dipantau secara berkala di berbagai media, mulai dari pembuatan konten di media sosial, informasi di website resmi hingga menjalin hubungan baik dengan berbagai media baik nasional maupun internasional. DJP juga bekerja sama dengan pusat layanan Humas di seluruh kantor wilayah dan advokasi pegawai melalui akun media sosial resmi lembaga untuk membuka saluran komunikasi seluas-luasnya agar masyarakat dapat menerima pesan dengan baik. Pernyataan dan langkah tegas kemudian disebarluaskan melalui platform media sosial DJP dan situs resmi untuk menyelesaikan krisis tersebut.

**Kata Kunci:** Komunikasi krisis, Era digital, Media digital, Strategi komunikasi

### **Abstract**

The Directorate General of Taxes and the Ministry of Finance of the Republic of Indonesia have experienced a number of anomalies, and corruption is one of those that are currently getting the attention of the public. This research underlines the need of responding quickly to institutional crises through the implementation of digital communication tactics. Failure to respond quickly can make an institution vulnerable to unmanageable attacks. The community aspires to be able to communicate and participate directly in overcoming the situation. As a result, institutions must move from a one-way communication strategy to a two-way interaction model via their official social media channels. A crisis can have a significant impact on public safety, financial losses, reputational harm, and other difficult-to-predict issues, therefore a crisis communication strategy is essential. This research aims to determine DJP's crisis communication strategy. This research uses a case study qualitative method approach at the DJP to obtain accurate information on crisis response. The results of the research show that the agency has had a good crisis management plan and handling since before the crisis occurred; the crisis response and after the crisis have continuously been monitored regularly in various media, from content creation on social media, information on the official website to establishing good

relations. with various media both nationally and internationally. DJP is also collaborating with Public Relations service centers in all regional offices and employee advocacy through the institution's official social media account to open as many communication channels as possible so that the public can well receive the message. Statements and firm steps were then disseminated through DJP's social media platforms and official websites to resolve the crisis.

**Keywords:** Crisis communication, Communication strategy, Digital Era, Media digital

## INTRODUCTION

National and international environmental conditions impact agency strategic management and effectiveness, making companies more vulnerable to risks, uncertainties, threats, and complex crises (Knoblauch & Knoblauch, 2017). Advances in new communication technologies make social networks increasingly widespread; the communication landscape is changing dramatically (Simin, 2019).

The Internet offers various uses and can benefit almost all aspects of life. The Internet is an excellent means of disseminating information and providing instant access to many connections throughout the network, especially networks on social media platforms which are a medium for disseminating information and obtaining information. A survey conducted by the Katadata Insight Center (KIC) together with the Ministry of Communication and Informatics (KOMINFO) in 2021 revealed that 73% of people in Indonesia use social media platforms as a means of obtaining information (Vania, 2022).

The increase in the speed of information flow and the ease in disseminating content presents several challenges and weaknesses, which can be seen in the spread of fake and negative news, which is often used to falsify accusations or arbitrary attacks, as well as to spread rumors and gossip this is one of the negative impacts brought about by the progress of the communication platform. Anyone can become a content producer regardless of whether the content is good or bad. Throughout 2021, Kominfo handled 564,285 harmful contents, which was blocked, including 723 hoax issues out of 1,773 hoax issues discussing Covid-19 (Pipito, 2022).

The new communication environment gives society great power in constructing and framing a reality from the phenomena around it. Communities who are critical of this issue can act as watchdogs, citizen journalists, and photojournalists who are closer because they deal directly with the current situation. On the other hand, this can threaten agencies that develop information control strategies so that a crisis does not occur in maintaining a good agency reputation. Social media provides an opportunity for everyone to speak and have a voice and makes it easier to demand justice for an issue. An agency avoids a crisis caused by posting information originating from social media platforms. Citizen journalism is part of modern journalism that allows the public to become news reporters (Abdullah & Sirait, 2022).

In dealing with a crisis in an agency, the importance of responding on time is emphasized in research findings and professional testimonies, highlighting that failure to provide a rapid response result in an agency being vulnerable to attacks that cannot be controlled. The public who has been exposed to the issue have hopes for dialogue and can be involved; agencies are encouraged to switch from the classic one-way message-oriented strategy to a two-way interaction model in public communication, one of which is by stating

the agency's official social media platform delivered by the spokesperson agency. Communication is related to trust, satisfaction, and commitment in public perception (Simin, 2019).

Crises as risks that have negative consequences can be detrimental to agencies if not appropriately handled. Three types of risks are related to each other: threats to public safety, financial losses, and damage to reputation, namely, image and credibility. Some crises can lead to disaster and loss of human life. There are three types of crises, namely immediate crises that occur without warning or follow-up, without subtle warnings, such as natural disasters; the second crisis is a crisis that develops slowly; in this type of crisis, the agency makes it possible to control the crisis. An example is the Covid-19 disease that occurred between 2020 and 2023; The last crisis was a prolonged crisis that lasted a long time (Kiralay, 2019).

According to Coombs & Holladay, the Crisis Management Strategy is not a one-step process, which is a single phase. However, it is segmented into three stages: pre-crisis, crisis response, and post-crisis. Crisis response includes strategies to be used when a crisis hits and when management has to respond to an ongoing crisis. Finally, the post-crisis stage includes details highlighting knowledge regarding how to better prepare agencies for the next crisis, including recording follow-up information to assess whether response commitments were fulfilled during the crisis (Nanda Ivan et al., 2022).

Pre-crisis crisis management that is carried out before the crisis occurs involves developing strategies designed to thwart possible losses to agencies by producing alternative pre-crisis approaches. While this approach prevents agencies from falling into crisis, it can provide significant advantages in giving agencies the power to avoid spiraling out of control crises driven by external environmental factors. Pre-crisis plans and strategies can work to weather a crisis by turning unfavorable conditions into advantages. The threat posed by a crisis has implications regarding the behavioral intentions that create the crisis and the control of the agency that handles it. If the public associate's greater responsibility with agencies for the outbreak of crisis situations caused by individuals, the impact is that the public will be more likely to spread negative word of mouth (WOM) about the agency concerned and tend not to believe in matters relating to that agency (Putri et al., 2019).

Crisis response, the main objective in responding to crises that occur in an institution is to minimize the impact of a crisis when it occurs. As initial steps that need to be taken in the short term include: (1) Activating the crisis team, (2) Finding out the extent to which the crisis has had an impact, (3) Designing alternative solutions, (4) Informing employees and the public and the media about the crisis and (5) Look for ways to resolve the crisis as quickly as possible. Those who want to bring down the agency will try to take advantage of the crisis as an opportunity to attack the agency. Therefore, it is vital that the first response should be given within the first 15 minutes, covering the critical points that the agency wants to communicate. News media are motivated to report bad news, including crises. In accordance with the principle called "bad news is good news," this is the main thing that must be. Therefore, it is essential to reach out to a wide range of stakeholders by building good relations with the media addressed (Kamil & Aprina, 2020).

Post Crisis the phase where efforts are assessed to see what worked and what needs further work, then lessons learned during the prevention preparation and/ or response phase

are fed into pre-crisis preparation and crisis response. In this phase, reputation improvement can be carried out, depending on the time needed to return to normal conditions based on analysis and evaluation. Agencies can learn to improve crisis strategies. Controlling the situation by turning rumors into profits by successfully managing a crisis is fundamental because it increases the value of a company's reputation, which has the potential to explore future patterns of crisis response (Cheng, 2018). Implementing monitoring as a way of doing post-crisis agencies is critical to corporate reputation. It can affect public trust in generating positive coverage and improving the agency's image, and positive public trust (Coombs & Holaday, 2010). It is essential to highlight that reputation is recognized as a valuable and intangible asset that needs to be protected because reputation is hard to get, easy to lose, and very difficult to get back (Yulianti & Boer, 2020).

The crisis currently being faced by agencies is not only dealing with the crisis itself but with the media and public implications. By extending the definition of crisis from the organizational level to the community level, a crisis can be understood as a situation where the core values or systems that sustain people's lives are threatened, which in turn creates a sense of urgency and creates significant uncertainty about the nature of events and their consequences (Olsson, 2008). Through social media platforms, the crisis response can trigger new crises that cannot be controlled if mismanaged (Salma, 2018). Crisis control is being carried out by a government agency, namely the DJP of the Ministry of Finance of the Republic of Indonesia. DJP known as *Direktorat Jenderal Pajak* or Directorate General of Taxes (DGT).

In early 2023, David (CDO), a 17-year-old child of the GP Ansor Central Board, was abused by a young man named David, who is 20 years old and is known to be the son of an official at DGT. Video evidence of the persecution was spread on social media and went viral; the impact of this incident created a crisis for DGT agencies, especially for interested parties. As a background for the acts of persecution carried out, David often shows a luxurious lifestyle posted through his Instagram social media account, such as using BMW cars, Rubicon cars, and *Motor Gede*, which are usually displayed as imagery on his social media.



Figure 1. The perpetrators of the MDS abuse were arrested at the South Jakarta Metro Police  
(Source: Juliana, 2023)

The lifestyle that is often displayed on social media as well as cases of acts of persecution, have led to public speculation about Dandy's background. His parents, who work

as officials at the DGT, are asked to provide transparency about their assets and demand justice for the abuse committed. Along with the development of this case, other speculations emerged, which caused a decrease in public trust in tax agencies in Indonesia. During March 16-26, 2023, public disappointment regarding the misuse of tax money paid by the public was voiced through the #StopBayarPajak hashtag with 219 tweets on the Twitter platform. Reporting on this issue is also increasingly being expanded through national news published by various news portals, such as suara.com, cnnindonesia.com, cnbcindonesia.com, Kompas.com, and medcom.id.

The crisis that DGT is facing must be handled quickly and precisely; this crisis affects the integrity of agencies and the reputation and public trust in tax agencies in Indonesia, if the agency has exemplary handling, the crisis can become a potential that benefits the agency. It is imperative to highlight that reputation is recognized as a valuable and intangible asset that needs to be protected because reputation is hard to get, easy to lose, and very difficult to get back (Yulianti & Boer, 2020).

The DGT Counseling, Service, and Public Relations Directorate has made efforts to deal with this crisis, namely implementing a Crisis Communication Strategy in the Digital Age, pre-crisis, crisis response, and post-crisis. Through the implementation of a crisis communication strategy, according to Coombs & Holladay, crisis communication: recognition, training, response, and restoration of reputation, DGT is trying to restore public trust and the good name of the institution.

It was derived from the background explanation, the issues raised, and the presentation of the literature review. Expectantly, this research will be helpful to the public in providing an overview of how the Crisis Communication Strategy can be applied in government agencies in the digital era: Pre-crisis, crisis response, and post-crisis. The perspective of this article refers to the application of communication technology in the digital era in dealing with crises in agencies. This paradigm provides an opportunity for agencies experiencing a crisis to implement crisis communication strategies in the digital era: pre-crisis, crisis response, and post-crisis.

## **RESEARCH METHODS**

This research uses a qualitative approach with a case study method. This approach is based on a theoretical framework, ideas from experts, and the researcher's understanding based on their experiences, which are developed into problem statements and proposed solutions to be justified (verified) through empirical data support in the report (Hardani et al., 2020).

The research draws conclusions about best practices in crisis response that can influence practitioners and other researchers in projects related to the relevant institution. To obtain in-depth information, the author conducted online observations on social media and the official website of the Directorate General of Taxes, Ministry of Finance, Republic of Indonesia, regarding their handling of cases through digital means.

Exploration of the techniques employed for enlisting individuals (or cases) into the research is essential, as it presents a formidable research challenge. Describe the methods for notifying suitable participants about the research, including examples of the recruitment messages used. Examine methods for offering incentives to encourage individual participation

and contemplate alternative approaches in case one recruitment method proves ineffective (Creswell & Creswell, 2018).

## **RESULT AND DISCUSSION**

Details of the chronology and highlights of DGT's reporting regarding the incident of abuse by Mario Dandy Satrio Rafael Alun Trisambodo, Mario Dandy Satrio Rafael Alun Trisambodo known as MDS-RAT and the accompanying cases as a crisis experienced by the DGT of the Ministry of Finance, the erosion of public trust was the result of this case. Cases of abuse involving DGT officials' children and allegations of official gratuities exacerbated the erosion of public trust in DGT agencies. The leading cause of the erosion of public trust in DGT is negative perceptions of corruption and collusion. The gratification case that ensnared RAT officials and the abuse that went viral on social media carried out by RAT children exacerbated the crisis response. Strict steps were taken by the government and related institutions, such as the removal of the RAT from his position, an apology from the Minister of Finance, Mrs. Sri Mulyani, and efforts to resolve the problem in collaboration with relevant agencies, and most importantly, the restoration of public trust in the reputation of the DGT. These steps are elaborated through pre-crisis handling, crisis response, and post-crisis.

There are Crisis Communication Strategies in the Digital Era at Ministry of Finance of the Republic of Indonesia. Pre-crisis use of the Internet, according to Coombs, prior to the crisis that the DGT experienced at the Ministry of Finance, it was necessary to develop a strategy designed to avoid opportunities for crises that could threaten the institution's reputation. The preparation of a crisis management strategy was also carried out by the Garuda Indonesia Company in 2017 as a step in controlling issue management, which is carried out in the form of routine checking through media monitoring of issues that are currently developing related to Garuda Indonesia. This is done as an early identification of problems or issues that are felt to trigger a crisis in the company (Salma, 2018).

Other studies support this statement, explaining that there is news construction based on the principle of "bad news is good news," making lousy news considered very good to be broadcast in various media by writing controversial headlines, news titles, or articles that contain controversy or debate. Elicit controversial actions or contexts that trigger mixed reactions from readers or audiences. Controversial headlines can be designed to attract attention, spark discussion, or reinforce specific messages. However, they can also risk ignoring facts or triggering more significant disagreements and conflicts (Kamil & Aprina, 2020).

One of the challenges faced is determining when an event is considered a crisis. DGT is currently developing criteria for the Director of P2 Public Relations to decide whether an incident has reached a crisis level. These criteria include indicators such as the amount of exposure on social media and print media, where a high amount of exposure indicates a potential crisis. In addition, DGT also considers the media tier that reports on the incident, with tier 1 media having an enormous impact compared to tier 2 or 3 media. For example, in social media, the criteria include the number of exposures of 1000 times or more, which are recorded in the drop list. For print media, the criterion used is a minimum of 10 tier 1 media reporting on the event simultaneously. Likewise, with online media, there are similar criteria.

The news analysis team is responsible for compiling these criteria. Suppose these criteria are met when an issue or event occurs. In that case, information can be conveyed to the leadership based on existing guidelines to categorize the event as a pre-crisis. Pre-crisis refers to the presence of early signals or indications of a crisis. From there, recommendations will be submitted to the leadership regarding the actions that need to be taken.

DGT sees a crisis as a situation that can occur in every organization, including DGT. There are several characteristics of a crisis that can affect DGT agencies. Some of the characteristics of a crisis that may occur such as a crisis that occurs as a result of a specific event. Like, there is internal dissatisfaction among employees which causes demonstrations within the agency, an unavoidable crisis (inevitable). This crisis cannot be avoided, for example natural disasters that suddenly occur and affect agency operations. A crisis that creates information uncertainty. This crisis occurs when information circulating externally has not been confirmed for its accuracy. It can lead to uncertainty among the public, as in the case of viral content on social media, a crisis that causes panic and shock. This crisis occurs when the organization is not ready to face a crisis situation and does not have a mature plan for handling it, causing panic within its internal circle, a crisis that positively and negatively impacts the organization's operations. This crisis can affect both positively and negatively the operations of the organization.

The DGT's crisis team conducted a situation analysis and preliminary observations to see whether an incident or case could be categorized as a crisis related to reputation or a significant impact on DGT. DGT monitors news developments, from social media to legally recognized mass media. Suppose the coverage continues to increase and enters the national mass media. In that case, DGT will take further actions, such as compiling an official statement, forming a crisis team, and arranging a communication strategy to overcome the crisis.

In the context of communication with the media in establishing good relations, several activities are carried out, including media gatherings, media briefings, media visits, and relaxed chat "Ngobras." DGT regulates media gatherings regularly in an annual schedule with a frequency of twice a year. Media briefings are held every three months on a regular schedule. However, this agenda can be carried out outside of the established routine agenda if there is an urgent need that needs to be conveyed to the media; the schedule can change, for example, in the case of RAT, which is carried out twice a month or once a month.

Through media briefings, DGT provides in-depth insights on taxation and related topics relevant to Indonesia's tax system, including providing in-kind benefits to employees or workers. The main objective of this media briefing is to ensure that media partners have an adequate understanding of taxation, resulting in accurate and informative writing with clarity and understanding, which could require additional clarification. Relations with the media/Media relations need to be carried out to handle pre-crises supported by research conducted by Pradana in 2021. Relations with the media not only function to achieve success in communicating with the public through the media but are also crucial in changing the media's and society's mindset towards the presence to build an image (Pradana & Primadini, 2021).

Defining a situation as a crisis that impacts public trust in DGT has yet to have specific criteria. To measure the level of public trust and reputation of the DGT, the DGT routinely

conducts a public relations survey every year. The survey results are still being analyzed as a reference or indicator to measure public trust in DGT. DGT also noted that there was a concern for reputation after the RAT case, which attracted a lot of negative attention from the public. However, overall, the level of taxpayer compliance continues to increase, and tax revenues are still running well, despite the impact of these cases. This shows that even though individuals outside the DGT view the agency negatively, overall, the DGT is still able to maintain a good level of taxpayer compliance and tax revenue performance. To measure in more depth, DGT conducted a Survey of Service Satisfaction and the Effectiveness of Counseling and Public Relations. Through this survey, DGT hopes to obtain information and an index that shows the level of satisfaction and public perception regarding DGT's public relations.

In dealing with RAT cases, DGT applies crisis management based on the guidelines set out in Circular Letter (SE) Number 17 of 2017 concerning Communication Guidelines within DGT. Due to the negative impact on public trust in DGT due to this crisis, more intensive efforts were made to restore public trust and overcome the current crisis. To respond to the crisis related to the RAT case, DGT has appointed a spokesperson to convey information to the public. In handling RAT cases, the role of the spokesperson remains in accordance with these guidelines. As a spokesperson, the Director of P2 Public Relations remains the only party authorized to give an official statement regarding the case.

There is a spokesperson level that has been determined in accordance with these guidelines, namely at the Kanwil (Regional Office) level; when an issue or crisis occurs, the Head of DGT's P2 Public Relations Division becomes the appointed spokesperson. Meanwhile, at KPP (Tax Service Office), the head of the office can directly coordinate with the Head of P2 Public Relations of the DGT to convey clarifications or responses regarding news or issues that arise related to KPP services. However, if the Director of P2 Public Relations cannot become a spokesperson, another director can do so in coordination with the Director of P2 Public Relations. In principle, the appointed spokesperson is by the hierarchy and guidelines contained in the SE. 17 of 2017.

Currently, DGT is focusing on preparing more detailed Crisis Response Guidelines. In the guidelines being drafted, points have been set regarding concrete steps to deal with a crisis, including the communication strategy that must be taken. In preparing the Crisis Response Guidelines, references to handling are taken as references from events. The aim is to develop practical guidelines on how to handle crises appropriately. Therefore, crisis response guidelines will provide more specific and practical guidance in dealing with crises. These criteria will assist DGT in recognizing early signals that lead to a crisis and provide recommendations to the leadership regarding the steps that need to be taken. One of the lessons learned from the RAT case is the importance of having clear criteria and organizing response steps in dealing with crises. This will assist DGT in identifying and managing crises more effectively.

In its development, the crisis communication team conducted further research and development to determine concrete steps for handling the crisis. Some of the things that are of concern are the formation of a crisis team, preparation of a crisis response plan (crisis plan), preparation of an official statement (holding statement), and other relevant matters. Details regarding these steps are in the process of being developed. DGT has done as a response to



the crisis includes apologies, a commitment not to repeat mistakes, and efforts to improve in the future. Accordingly, further development is underway of more detailed crisis response guidelines, considering existing practices and experiences in dealing with crisis situations.

Greetings, the RAT case is currently considered a crisis. These events have a more tangible effect and occur gradually. It started with a link with the State Administration Wealth Report (LHKPN) and spread to various related parties. This can be seen from the news that has not stopped for over a month. DGT has formed a crisis team in response to the RAT crisis, and the Ministry of Finance has also formed a crisis center. This was done because this incident involved not only DGT but also other agencies such as the Directorate General of Customs and Excise and DJKN. The formation of a crisis team is carried out to ensure integrated coordination and handling. The RAT case is considered a crisis based on its impact and the continuity of the news that has occurred. The government has also formed a crisis team at the Ministry of Finance to deal with it.

## 2. Use of the Internet Crisis response

During the crisis response stage, DGT activated the crisis team as a team that was ready to handle crises. Research conducted in 2021 by Shofiyanah supports this statement. In managing crises, a well-organized communication team is needed. Crisis communication planning needs to coordinate tasks divided among team members appropriately. The crisis team can consist of external experts and consultants with expertise in their fields (Shofiyanah & Hidayat, 2021). After going through the strategy design stage, designing alternative solutions using social media platforms and the official website of the DGT, the Ministry of Finance of the Republic of Indonesia made statements and firm steps to resolve this crisis. Social media platforms are platforms that are effectively used; this is supported by research in 2016 by Eriksson, which discusses that crisis response media through traditional media is not more effective compared to other forms of media, especially social media; it seems to have a more decisive influence on public ways communicate (Eriksson & Olsson, 2016).

A series of actions taken by the Ministry of Finance in dealing with the crisis which included condemnation of acts of violence and luxurious lifestyles, official statements from the Director General of Taxes regarding acts of persecution and luxurious lifestyles, press conferences of the Minister of Finance regarding the removal of RATs from their positions at DGT, announcements to all Ministry of Finance employees obediently report LHKPN, Deputy Minister of Finance press conference regarding the synergy between the Ministry of Finance and the KPK in supervising Ministry of Finance employees, dismissal of Mr. RAT by the Ministry of Finance, as well as statements from the Minister of Finance and the Coordinating Minister for Political, Legal and Security Affairs regarding PPATK findings. The crisis that occurred in the institution caused by the internal public significantly impacted the institution's reputation.

Research conducted by Ma in 2018 described that the internal public is the central public of an organization, and the success of strategic communication efforts with the external public requires support from the internal public. Organizational identity can influence internal public reactions to crises. The external public and the media often criticize organizations that make mistakes. Members of the organization who are perceived negatively use defense mechanisms,

such as "minimizing or strengthening negative differences," to maintain identification with and support the organization (Ma, 2019).

When a crisis occurs, DGT has a strategy of specific steps taken to respond to the crisis. The following are the steps taken by DGT, monitoring and reporting: DGT monitors the news every 6 hours to see news development regarding the case. Every 6 hours, a report is made to the leadership regarding the increase in reporting related to the case. Some things that might be used as a reference are writing that at DGT, we have implemented a "timekeeper crisis," which means monitoring in the first 6 hours, second 6 hours, third 6 hours, and so on, with a decrease in time if news increases. For example, every 3 hours, we do the monitoring. This is a lesson we can take from the previous incident, preparation of a stand-based statement or holding statement: DGT prepares an official statement that the leadership will submit to the media or the public regarding the current case. This ensures the leadership has the right message to convey to the public, formation of a crisis team: found that the news continues to increase, and the DGT proposes the formation of a crisis team to the leadership. The crisis team involves related directorates, such as KITSDA (Internal Compliance Directorate of Internal Compliance and Apparatus Resources) and the Secretariat General of DGT. The crisis team is tasked with overcoming crises and formulating further management plans, preparation of a crisis plan: The crisis team develops a crisis plan that contains external and internal communication strategies to deal with the crisis. The crisis plan outlines the steps to deal with increased coverage or escalation of cases, crisis communication: DGT views crisis communication as part of crisis management. Therefore, communication efforts are made with both internal and external stakeholders. This communication aims to explain the current situation and the efforts to deal with the crisis. Apart from that, DGT also prepares press releases to inform the public about the cases they are facing and the steps they have taken.

In the context of communication strategies and monitoring issues in crisis response, it is essential to prevent boomerang effects and minimize double work and use time more efficiently. One aspect that was carried out was related to "split issues," primarily related to the RAT case, which resulted in the emergence of various additional issues. To create the desired issue, DGT Public Relations has a vital role in raising issues that can be noticed and attract public interest. In this case, cooperation with vertical units is carried out to identify relevant issues, such as responses to non-compliant taxpayers or public relations campaigns regarding tax payments and oversight. These issues were raised to maintain a balance with the issues currently circulating at the time.

DGT's social media analysis, primarily through the Twitter and Instagram platforms, as well as analysis of various websites, has been carried out as a comprehensive preparation. The analysis team involves specific applications, such as Digipla for both print and online mass media and NoLimit for social media. The party provides relevant data and then analyzes it by a team of media analysts to obtain more in-depth information. The analysis is carried out not only based on the "headline" title of a news story but also on the actual content. This aims to capture essential issues, avoid clickbait practices, and understand the substance of a news story. The analyst team is responsible for looking at news content in more depth, ensuring that the understanding of the content is in accordance with the message to be conveyed to the leadership.

In addition, efforts to raise issues also involve "employee advocacy." This includes employee participation in vertical units to publish, share, and like the content provided. Employees act as representatives of agencies that are directly connected to the community. By involving employees as a form of actual contribution, DGT content can reach a wider audience and provide tax education to the public.

Establishing good relations with media partners through media relations activities such as media briefings is essential, especially in dealing with RAT cases. Information related to the case is routinely provided to the media as part of the communication effort. Through media briefings, it provides information to the media about the progress of the RAT case and steps taken to respond to the case. This activity aims to provide the latest information to the media so that they have an accurate understanding of the preventive measures and efforts to resolve the DGT regarding the RAT case. In addition, the provision of press releases related to these issues to the media.

Delivery of information during a crisis, the role of the speaker (spokesperson) is regulated based on coordination with the Ministry of Finance. In practice, expert staff or exceptional staff coordinate with the Ministry of Finance team to provide information about the development of issues to the public. Meanwhile, the role of the DGT spokesperson is more inclined to the operational aspect. For example, we visit various associations, such as PBNU, churches, KGI, KDIN, and APINDO associations. The purpose of the visit is to provide technical and operational information to related parties.

In conveying information, it is vital to ensure that everything is distinct between what the Ministry of Finance conveys and the echelon levels below. Good coordination needs to be done to convey messages through a single source of information. Coordination with specialist staff in the area of communications strategy can provide support. The spokesperson's role is more focused on operational aspects while delivering information and updates related to crisis issues is carried out by exceptional staff at the Ministry of Finance. The steps taken by the spokesperson regarding crisis response, their role is based mainly on the direction of the crisis team.

The communication strategy implemented by DGT applies a "Wait and See" approach to carefully assessing the situation before responding. Not every piece of news or issue needs to be responded to immediately, as responding to every piece of news could make a situation worse or have an unintended impact. In the RAT case, the function of the spokesperson is to convey information related to RAT issues based on directions from the crisis team. In addition, the crisis team assists in compiling standards or holding statements prepared in advance. This aims to prepare the leadership to provide consistent answers to the messages prepared in the holding statement if there are questions from the media. Therefore, only some events or news must be responded to directly by the spokesperson. The decision to respond or not to respond is based on situational considerations and the established communication strategy. Use of the Internet Post Crisis. The last stage in overcoming the crisis is the post-crisis stage, in which the agency evaluates the actions that have been taken. The evaluation is carried out by monitoring and re-analyzing the circulating news, especially those distributed through social media platforms and the agency's official website. In the research conducted on DGT, open the Ministry of Finance to hear. Through the Ministry of Finance public services, it is hoped

that the public can make complaints or provide input to the Ministry of Finance's services through the Kring Tax complaint channel 1500200; Email: [complaint@pajak.go.id](mailto:complaint@pajak.go.id); Twitter: @kring\_pajak; Website: [complaint.pajak.go.id](http://complaint.pajak.go.id); and Tax Chat: [www.pajak.go.id](http://www.pajak.go.id). The assigned team will help direct and provide information related to the requested service to respond to complaints appropriately and provide appropriate solutions. It is important to note that DGT's social media is not used as an official channel for handling complaints. Therefore, it is recommended that the public not upload complaints on DGT's social media or DGT's official account.

Current issue monitoring conducted by DGT has changed towards a more stable condition. Daily monitoring is carried out on the most essential topics that receive the leadership's attention. One of the topics discussed was the RAT case, which has sparked renewed discussion. However, the intensity has decreased. It was found that sentiment towards the case remained negative. Monitoring was carried out for several hours in order to detect previous negative sentiments or changes in conditions that might occur. Media monitoring is conducted through two methods: traditional and digital. Traditional media monitoring involves skimming reading techniques, whereas digital media monitoring utilizes a computerized system. Issue management follows a specific procedure to address negative news (T. Nuraniwati, 2020).

In the current situation, news monitoring activity has returned to normal. It is hoped that this will continue in the future. Even so, caution is still needed regarding sensitive issues. It is essential to understand that there are concerns regarding implications for institutions. Therefore, monitoring continues to be carried out consistently to avoid negligence that can trigger the reappearance of unwanted cases or situations. Awareness of this situation is maintained so that unexpected events do not occur. News monitoring has now returned to customary conditions, and it is hoped that this will continue. In a crisis, preparedness is maintained 24 hours a day. External audits are crucial for overseeing operations within local governments, while direct public monitoring can further accountability by promoting human development and fostering democracy (Muhtar et al., 2021).

## CONCLUSION

The use of the Internet before the crisis has an essential role in efforts to prevent and early identify potential crises that can threaten an institution's reputation. In this case, the DGT of the Ministry of Finance of the Republic of Indonesia has developed a crisis management strategy by conducting regular media monitoring to identify developing issues related to the RAT case. Using the Internet as a monitoring tool assists DGT in recognizing early signals of a crisis and providing recommendations to the leadership regarding the steps that need to be taken. In addition, DGT also sets criteria for when an event is considered a pre-crisis, such as the amount of exposure on social media and print media, which helps classify situations that require further action before developing into a crisis.

The Internet Crisis response is the key to developing an effective communication strategy. DGT uses social media platforms and the official website to deliver official statements and inform the public about the actions taken to overcome the crisis. Social media provides broad access to the public and the media to obtain the latest information from the

authorities. DGT formed a crisis team and ensured good coordination with the Ministry of Finance to deliver consistent and accurate messages in dealing with the RAT crisis. Using the Internet during the crisis response phase helped DGT establish good relations with the media and the public, address additional issues that arose, and mitigate the boomerang effect of an inappropriate response.

Post-crisis Internet use monitors news and current issues via the Internet as part of post-crisis evaluation. News monitoring is consistently carried out to measure the effectiveness of actions in dealing with crises and detect the potential return of sensitive issues. Media monitoring continues to be important in monitoring public sentiment and identifying changes in conditions that may occur. DGT also uses social media platforms to receive complaints and input from the public through special channels. The post-crisis use of the Internet helps DGT to remain on standby 24 hours and take the necessary steps to avoid the recurrence of unwanted cases or situations.

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