ANALYSIS OF EDUCATION AND SERVICES ON TAX PAYMENT DECISIONS WITH SOCIAL MEDIA AS AN INTERVENING VARIABLE AT THE LUBUK PAKAM TAX OFFICE

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Abstract

This study analyzes the effect of tax education and fiscal service quality on tax payment decisions, with social media as an intervening variable, among individual taxpayers in the Lubuk Pakam Tax Office jurisdiction. The background of this research stems from the low score for the statement "paying on time" and inconsistent positive interaction experiences, despite the expansion of digital transformation (e.g., Coretax) and online communication channels. The method used is a quantitative approach with an associative design; a sample of 100 taxpayers (treasurers) was selected using the Slovin formula. Data collection was conducted from July to October 2025 through a Likert questionnaire and analyzed using PLS-SEM (SmartPLS). The results show a significant direct influence: education → decision to pay (β=0.221; p=0.041), service → decision to pay (β=0.214; p=0.018), education → social media (β=0.594; p<0.001), service → social media (β=0.330; p=0.012), and social media → decision to pay (β=0.520; p<0.001). Indirect effects were also significant: education → social media → payment decision (β=0.309; p=0.003) and service → social media → payment decision (β=0.172; p=0.026). The model had high explanatory power (R^2 social media=0.813; R^2 payment decision=0.845), confirming the mediating role of social media. Practical implications for the Tax Office: (i) microlearning programs & short content on social media, (ii) responsive omnichannel (chatbot/DM/live chat) that closes with specific calls to action (create a Billing ID, add reminders), and (iii) strengthening the habit of paying H-3 through the "10-25-28" campaign and One-Stop Billing ID at the counter. These findings confirm that improved education and services supported by effective social media can encourage timely tax payment decisions.

Keywords: Education, Services, Social Media, Tax Payment Decisions

INTRODUCTION

Taxes are a major pillar of state financing and play a central role in supporting national development, providing public services, and improving public welfare (OECD, 2023). Therefore, optimizing tax revenue is a top priority in the state financial system, where one indicator of success is a high level of taxpayer compliance (OECD, 2023). However, in reality, various obstacles still cause low compliance. Amidst the government's efforts to expand the tax base and increase revenue, tax education has become a fundamental aspect (tax literacy ↔ compliance) (Juliantari et al., 2021; Ardiansyah & colleagues, 2025). A low level of understanding of tax obligations and benefits often hinders tax awareness; education is not only about conveying technical information, but also building positive perceptions, legal awareness, and active participation (Juliantari et al., 2021).

In addition to education, the quality of tax services contributes significantly to the decision to fulfill tax obligations. Fast, efficient, transparent, and satisfaction-oriented services increase public trust, thereby fostering a commitment to tax compliance (Lukman, 2025). In this context, the Pratama Tax Office is required to continue innovating in providing excellent service (Lukman, 2025). With the development of ICT, social media has become the dominant communication platform. Its use by government agencies, including the Tax Office, is relevant for reaching taxpayers in a broad and interactive manner. Through Instagram, Facebook, TikTok, or X/Twitter, tax information can be packaged in an attractive and easy-to-understand manner—especially for the younger generation (Anggreyani et al., 2025; Setyorini et al., 2024). A study of the @ditjenpajakri account shows that social media use and information quality influence the fulfillment of tax information needs (Setyorini et al., 2024).

These findings indicate an implementation gap: the potential of social media as an educational tool has not been fully utilized in the field (Anggreyani et al., 2025). Therefore, social media has the potential to be an intervening variable that bridges the influence of education and service on the decision to pay taxes—among others, through increased tax morale and engagement (Zikrulloh, 2023/2025). Based on this background, this study is important to empirically analyze the influence of education and services on tax payment decisions, as well as to assess the extent to which social media mediates this relationship in the working area of the Lubuk Pakam Tax Office. The results are expected to contribute to strategies for increasing compliance through more effective and structured digital communication (Setyorini et al., 2024). Finally, policy recommendations are directed at strengthening the role of social media as a tool for education and public services and supporting voluntary compliance. This approach is in line with the digital transformation agenda of tax administration, including the implementation of Coretax DJP, which modernizes core administrative processes (DJP, 2024/2025; OECD, 2023).

LITERATURE REVIEW
Theoretical Framework
Definition of Payment Decision
Dobos(2020) states that the decision to pay taxes is a reflection of the conscious attitude, intention, and behavior of individual taxpayers in voluntarily and timely fulfilling their tax obligations.

Tax Payment Indicators
According to Dobos(2021) , there are several indicators used in tax payment by taxpayers, including:
1) Intention to pay taxes regularly
   This indicator measures the extent to which taxpayers have a strong intention or desire to pay taxes consistently every year, whether due to legal awareness, moral awareness, or as a form of citizen participation.
2) Actual behavior in paying taxes on time
   Describes the realization of this intention in concrete actions, namely whether taxpayers have paid their taxes according to the schedule specified by tax regulations.
3) Willingness to report income honestly and transparently
   Assessing the level of integrity of taxpayers in providing accurate financial information in their Tax Return (SPT), including income from various sources, even if not directly monitored by the tax authorities.
4) Perception of the obligation to pay taxes as part of a citizen's contribution
   Reflecting whether taxpayers view tax payments as a form of social and moral responsibility to the state, or merely an administrative obligation.
5) Response to tax information received through education and social media
   Measuring the extent to which information received, both through direct educational activities and through social media, influences taxpayers' understanding, attitudes, and motivation to fulfill their tax obligations.
6) Belief that taxes paid are used for the public good
   This indicator looks at the extent to which taxpayers believe that their taxes are properly allocated for public development and services, such as infrastructure, education, and health.
7) The influence of the social environment on the decision to pay taxes
   Describes the extent to which the opinions of those closest to taxpayers (family, coworkers, community) influence their decisions regarding tax compliance.
8) Perceived ease in fulfilling tax obligations
   Measures taxpayers' perceptions of the ease of the tax reporting and payment process, including the use of digital systems such as DJP Online, as well as the availability of information that assists in the process.
9) Compliance with tax regulations as a form of respect for the law
   Representing taxpayers' attitudes in making tax compliance part of broader legal compliance in the life of the nation and state.
10) Commitment to continuously improve knowledge and skills in taxation
   This indicator reflects the extent to which taxpayers are willing to continue learning and keeping up with developments in tax regulations in order to better fulfill their obligations.

Social Media
Definition of Social Media
Appel et al(2020) state that social media is a digital communication innovation that has changed the way individuals and organizations interact, share information, and shape public opinion. According to (Hudders, 2021) , social media

is not only used as a tool for promotion or information dissemination, but also serves as an interactive bridge between government institutions and the public. In this study, social media is positioned as an intervening variable that bridges the influence of education and service on the decision to pay taxes by individual taxpayers. Siregar(2024) states that social media is a digital platform that allows individuals, organizations, or groups to create, share, and exchange information or content in the form of text, images, audio, or video.

Social Media Indicators

In the study "" by (2020) , a number of indicators were used to measure the role and effectiveness of social media, reflecting the dimensions of digital participation, perception of information quality, and the influence of social media on attitudes and behavior, namely:

1) The intensity of social media use by taxpayers to access tax information.
   This indicator measures how often taxpayers access the official social media accounts of the Directorate General of Taxes (DGT) or the Lubuk Pakam Tax Office, whether to obtain information related to tax return reporting, tax payments, or updates to tax regulations. The more frequent these interactions are, the greater the likelihood of taxpayers internalizing tax information.
2) The level of taxpayers' understanding of tax information obtained through social media.
   Information conveyed through social media tends to be presented in a concise, visual, and light format, so it is important to assess whether the information is truly well understood by users. This indicator will assess the effectiveness of social media in conveying educational content functionally.
3) Taxpayers' perception of the credibility of social media accounts.
   This credibility includes trust in the accuracy of information, professionalism in content delivery, and consistency in answering questions or responding to feedback from the public. A high perception of credibility will strengthen the influence of social media on taxpayer attitudes.
4) Taxpayers' response to educational content and information services delivered through social media.
   This includes whether taxpayers feel helped, encouraged to find out more, and feel more confident and comfortable in making tax decisions after receiving information from social media. This indicator highlights the emotional and cognitive aspects of digital interaction.
5) Information obtained through social media on taxpayer decisions
   That is, the extent to which content delivered through social media is able to influence taxpayers' actual decisions, such as the intention to pay taxes on time, better understand tax obligations, or avoid negligence in reporting.
6) Taxpayers' participation in two-way interactions through social media
   Such as asking questions in the comments section, providing feedback, or sharing educational content with others. These interactions show that social media does not only function as a one-way information medium, but also as a space for communication that builds trust and engagement.
7) The suitability of social media content to taxpayers' information needs.
   Such as the suitability of topics, easy-to-understand language style, and timeliness of information delivery. Content that suits the needs will increase the relevance and effectiveness of social media as a tax communication tool.
8) Ease of access to information through social media
   In terms of appearance, features, and platform compatibility (e.g., whether information can be easily accessed via mobile devices or computers). This ease of access influences taxpayers' interest in using social media as their primary source of information.
9) Taxpayers' perceptions of the role of social media in improving transparency and accountability
   With real-time information disclosure and public communication, social media has the potential to shape the perception that tax institutions are open, adaptive, and responsive to the needs of the community.
10) Positive perceptions of social media
   When taxpayers feel that social media facilitates the process of understanding and fulfilling their tax obligations, they tend to be more loyal and supportive of the government's efforts to educate and serve the public through these digital channels.

Service
Definition of Service

Public service is an important element in the state administration system that is directly related to the fulfillment of the basic rights of the community. (Sanogo, 2019) states that public service refers to all forms of action or interaction

between tax officials and taxpayers in the context of exercising tax rights and obligations. According to (Allers, 2018) , good service not only functions as an institutional obligation but also serves as a strategic means to build public trust in the government and encourage voluntary compliance in paying taxes.

Service Indicators

According to (Sanogo, 2019) , the indicators used to measure services for taxpayers are:

1) Clarity and transparency of information
   Reflects the extent to which information regarding tax reporting and payment procedures is conveyed openly, easily understood, and consistently. Taxpayers who feel they have received clear and unambiguous information will feel more confident in fulfilling their tax obligations.
2) Speed and efficiency of the service process.
   This includes waiting times in queues, administrative processing times, and the speed of providing answers or solutions to questions asked by taxpayers. Fast and efficient service gives an impression of professionalism and increases user satisfaction.
3) Friendliness and attitude of officers when interacting with taxpayers.
   A friendly, polite, and helpful attitude from officers is an important aspect in building a positive relationship between the tax agency and the community. Emotionally pleasant treatment encourages taxpayers to feel valued and strengthens their trust in the institution.
4) The competence and ability of officers in explaining tax regulations and resolving taxpayer issues.
   Officers who are able to provide accurate and solution-oriented answers will foster a sense of security and comfort for taxpayers in interacting with the tax system.
5) Ease of access to services
   Services that are easily accessible, flexible, and user-friendly will increase taxpayer participation in using tax services independently.
6) Availability of physical facilities and comfortable service facilities,
   Comfortable waiting rooms, adequate digital information facilities, cleanliness of the environment, and room layout that supports comfort. A good service environment reflects the institution's seriousness in providing quality services.
7) Complaint and objection management system
   This refers to the extent to which the service provides a clear space and mechanism for taxpayers to submit complaints and how officers follow up on these complaints. Responsiveness to complaints demonstrates adherence to the principles of accountability and transparency.
8) Consistency of service between officers or service units
   This refers to the consistency of information and treatment received by taxpayers from one officer to another. Consistency demonstrates the professionalism of the organization and prevents confusion and distrust among taxpayers.
9) Capability of the information technology system used
   Especially in supporting e-filing, e-billing, and other online reporting services. A system that runs smoothly, with minimal disruptions, and is easy to operate will increase taxpayer convenience and time efficiency.
10) The level of taxpayer confidence in the quality of services provided.
   This trust is built on positive experiences, perceptions of officer integrity, and assurances that services are provided fairly and in accordance with procedures.

Education
Definition of Education

According to Siregar et al(2020) , education is a process that cannot be separated from community life because it plays an important role in shaping the quality of individuals and civilization. As a complex activity, education covers various aspects of human life, where almost all human activities and experiences are closely related to the educational process, both formally and informally. According to (Bornman, 2019) , tax education is a systematic process that aims to increase public knowledge, understanding, and awareness of their rights and obligations as taxpayers. This education plays an important role in shaping tax compliance behavior through cognitive (knowledge), affective (attitude), and conative (action) approaches. In the context of the modern taxation system, education is not only seen as an informative process, but also as a strategy to increase voluntary compliance.

Education indicators

Tax education is understood as a systematic and continuous effort by tax authorities to improve the understanding, awareness, and involvement of individual taxpayers regarding their tax rights and obligations. (Bornman, 2019) states that to measure the effectiveness of this education, several indicators are used to describe the dimensions of knowledge, attitude, and participation of taxpayers, namely:

1) Knowledge of tax regulations and procedures
    Reflects the extent to which taxpayers understand the types of taxes that apply, such as income tax and VAT, as well as administrative procedures such as reporting tax returns, tax payment mechanisms, and deadlines for fulfilling obligations. Taxpayers who have an adequate level of knowledge will find it easier and feel more confident in fulfilling their tax obligations correctly and on time.
2) Awareness of the obligations and benefits of paying taxes.
    This awareness includes understanding that taxes are a vital instrument in state financing and the provision of public services, as well as the belief that paying taxes is a form of social responsibility as a citizen. The higher this awareness, the greater the likelihood that individuals will voluntarily and consistently pay taxes without coercion from outside parties.
3) Understanding of taxpayer rights
    The right to clear and transparent information, the right to fair and professional service, and the right to file objections if there are discrepancies in the taxation process. When taxpayers realize that the taxation system also guarantees their rights, their trust in the taxation institution will increase.
4) Taxpayers' involvement in tax education activities
    Participation in tax counseling, socialization, webinars, training, or campaigns organized by the Tax Office. Active participation demonstrates taxpayers' interest and willingness to improve their knowledge, which will indirectly impact their attitudes and decisions regarding tax payments.
5) Access to tax education materials through digital media
    Assessing the extent to which taxpayers use digital tools such as the DGT website, official Tax Office social media, tax applications, or educational videos as sources of information. Easy access to information through digital media can help reach a wider range of taxpayers and increase the effectiveness of educational messages.
6) Perceptions of the quality of educational materials provided.
    Educational materials that are considered easy to understand, interesting, relevant to taxpayers' needs, and visually appealing will be more effective in building understanding and raising awareness. On the other hand, materials that are technical and rigid risk not being well received by the general public.
7) Taxpayers' attitudes towards the importance of tax education.
    This attitude includes their assessment of the role of education in helping them understand the taxation system, as well as their commitment to keeping up with developments in taxation information. Taxpayers who have a positive attitude towards education tend to be more enthusiastic and open to accepting changes in taxation regulations or policies.
8) Taxpayers' level of trust in the information conveyed
    Including that conveyed through social media and other official media. This trust is very important because it is related to the public's perception of the credibility of the tax authorities. If the information conveyed is considered reliable, taxpayers will be more confident and less hesitant in making decisions related to their tax obligations.
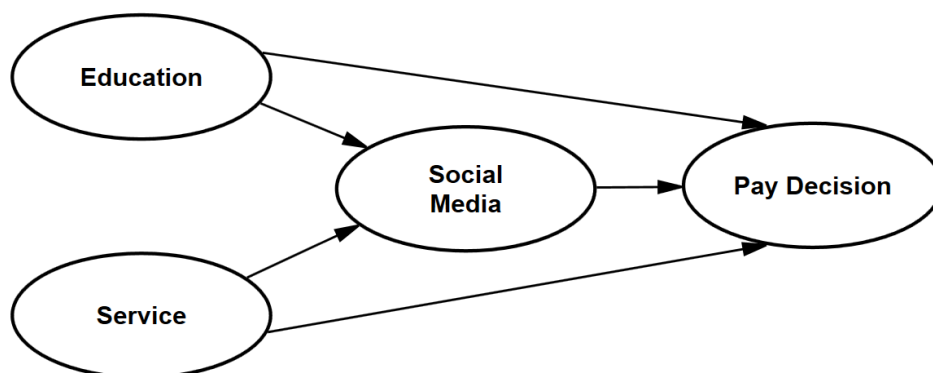
Conceptual Framework

Figure 1. Conceptual Framework

Research Hypothesis

H_1 : Education has a positive and significant effect on tax payment decisions in Lubuk Pakam District.

H_2 : Education has a positive and significant effect on social media in Lubuk Pakam District.

H_3 : Service has a positive and significant effect on the decision to pay taxes in Lubuk Pakam District.

H_4 : Service has a positive and significant effect on social media in Lubuk Pakam District.

H_5 : Social media has a positive and significant effect on tax payment decisions in Lubuk Pakam District.

H_6 : Education has a positive and significant effect on the decision to pay taxes through social media in Lubuk Pakam District.

H_7 : Service has a positive and significant effect on the decision to pay taxes through social media in Lubuk Pakam District.

RESEARCH METHOD

Type of Research

This study uses a quantitative approach called the , which is a scientific method with a systematic basis based on nomothetic principles and a deductive approach. The associative approach was chosen to reveal the causal or cause-and-effect relationship between variables, where the independent variable exerts an influence and the dependent variable receives that influence.

Research Location and Time

This research was conducted in Lubuk Pakam District with registered taxpayers as the research subjects. The research was conducted over a period of 3 months, from July to October 2025.

Population and Sample

This study had a population of 153,273 taxpayers consisting of taxpayers in Lubuk Pakam District. The sample used in this study was drawn using the Slovin formula.

$$n = \frac{N}{1+N(e)^2}$$

$$n = \frac{153.273}{1 + 153.273 \, (0,1)^2}$$

$$n = \frac{153.273}{1.533}$$

$$n = 100$$

Therefore, the sample in this study consisted of 100 taxpayers from the treasury.

Research Data Sources

The data source used in this study is primary data.

RESULTS AND DISCUSSION
Outer Model **Analysis**

Outer Model Analysis using *the PLS Algorithm* produced the following results:
Validity Test

Table 1. Outer Loadings Values

	Education	Pay Decision	Service	Social Media
X1.1	0.865			
X1.2	0.857			
X1.3	0.817			
X1.4	0.861			
X1.5	0.879			
X1.6	0.886			
X1.7	0.820			
X1.8	0.884			
X2.1			0.830	
X2.10			0.901	
X2.2			0.927	
X2.3			0.859	
X2.4			0.870	
X2.5			0.837	
X2.6			0.818	
X2.7			0.900	
X2.8			0.873	
X2.9			0.873	
Y.1		0.714		
Y.2		0.807		
Y.3		0.827		
Y.4		0.878		
Y.5		0.856		
Y.6		0.803		
Y.7		0.748		
Y.8		0.818		
Z.1				0.861
Z.10				0.861
Z.2				0.918
Z.3				0.881
Z.4				0.847
Z.5				0.829
Z.6				0.835
Z.7				0.898
Z.8				0.893
Z.9				0.876

Source: Smart PLS Output, 2025

Based on the values in Table 1 above, which show the results of outer model testing through loading factor/outer loadings values, all indicators in each variable have a loading value ≥ 0.70. This indicates that each indicator is measured validly and strongly. Therefore, it can be concluded that all items in the questionnaire have met the validity criteria, as shown in the following figure.
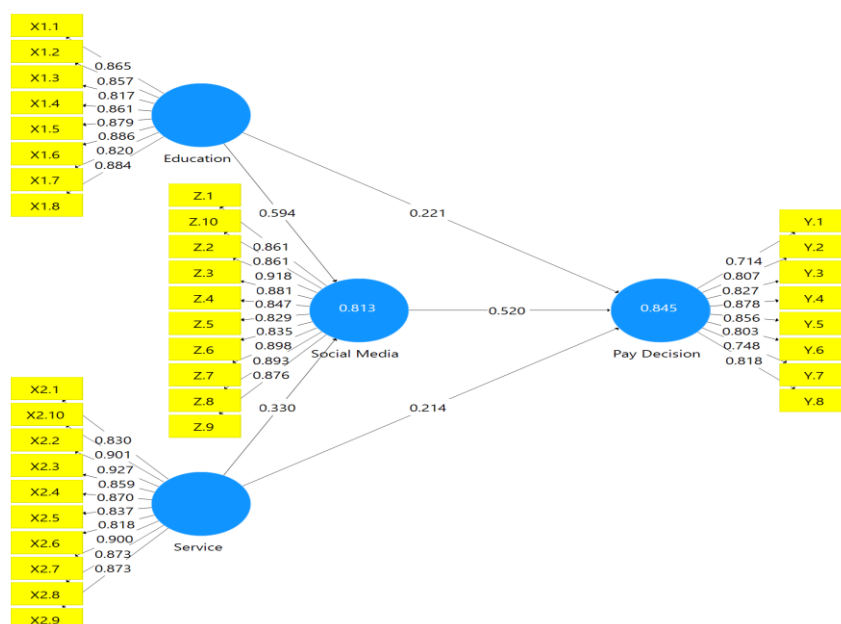

Figure 1. Outer Loading

In this study, there is an equation, and that equation consists of two substructures for substructure 1:

$Z = \beta_1 X_1 + \beta_2 X_2 + e_1$

$Z = 0.594 X_1 + 0.330 Z + e_1$

For substructure 2:

$Y = \beta_2 X_1 + \beta_3 X_2 + \beta_3 Z + e_2$

$Y = 0.221 X_1 + 0.214 X_2 + 0.520 Z + e_2$

Reliability Test

Table 2. Construct Reliability and Validity Test

	Cronbach's Alpha	rho_A	Composite Reliability	Average Variance Extracted (AVE)
Education	0.949	0.950	0.957	0.738
Pay Decision	0.923	0.927	0.937	0.653
Service	0.964	0.965	0.969	0.756
Social Media	0.964	0.965	0.969	0.758

Source: Smart PLS Output, 2025

From Table 2 above, the reliability test results show that the Cronbach's Alpha and Composite Reliability values for all constructs are above 0.70. This indicates that all indicators have high internal consistency and are reliable in measuring their respective constructs. Thus, the research instrument is declared reliable and suitable for use in structural model testing.

Coefficient of Determination (R^2)

In assessing the model with PLS, we begin by looking at the R-square for each dependent latent variable. The table below shows the Rsquare estimation results using SmartPLS.

Table 3. R Square Results

	R Square	Adjusted R Square
Social Media	0.813	0.810
Pay Decision	0.845	0.841

Source: Smart PLS, 2025

Table 3 shows the R square values for both dependent variables. For the social media variable, the R square value is 0.813, meaning that the influence of education and service is 0.813 or 81.3%, with the remainder attributable to other variables outside the model. The R-squared value for the decision to pay taxes is 0.845, meaning that education, service, and social media account for 0.845 or 84.5%, with the remainder attributable to other variables outside the model.

Structural Model Testing (Inner Model)
Hypothesis Testing
Direct Influence Between Variables
The direct effect between variables can be seen in the *path coefficients*. The data analysis results show the direct effect values in the following table.

Table 4. *Path Coefficients* (Direct Effects)

	Original Sample	T Statistics	P Values	Conclusion
Education -> Pay Decision	0.221	2.052	0.041	Accepted
Education -> Social Media	0.594	4,604	0.000	Accepted
Service -> Pay Decision	0.214	2,379	0.018	Accepted
Service -> Social Media	0.330	2,521	0.012	Accepted
Social Media -> Pay Decision	0.520	5,100	0.00	Accepted

Source: Smart PLS Output, 2025

Table 4 shows the following direct effect values:
1. Education has a positive and significant effect on the decision to pay taxes with a t-statistic value of 2.052 above 1.96 and a significance of 0.041 below 0.05, meaning that education has a real effect on the decision to pay taxes because the significance value is below 0.05 . The results of this study are in line with the results of previous studies, namely that capital market education has a positive and significant effect on investment decisions among Millennials in Bali Province (Yusmini et al, 2023).
2. Education has a positive and significant effect on social media with a t-statistic value of 4.604 above 1.96 and a significance of 0.000 below 0.05, meaning that education has a significant effect on social media because the significance value is below 0.05. This study is in line with research stating that education has a positive and significant effect on social media use (Triyanto, 2023).
3. Service has a positive and significant effect on the decision to pay taxes with a t-statistic value of 2.379 above 1.96 and a significance of 0.018 below 0.05, meaning that service has a real effect on the decision to pay taxes because the significance value is below 0.05 . The results of this study are consistent with previous studies, namely that service has a positive and significant effect on purchasing decisions (Cynthia et al, 2022).
4. Service has a positive and significant effect on social media with a t-statistic value of 2.521 above 1.96 and a significance of 0.012 below 0.05, meaning that service has a significant effect on social media because the significance value is below 0.05.
5. Social media has a positive and significant effect on the decision to pay taxes with a t-statistic value of 5.100 above 1.96 and a significance of 0.000 below 0.05, meaning that social media has a real effect on the decision to pay taxes because the significance value is below 0.05. The results of this study are in line with previous studies, namely that social media has a positive and significant effect on the decision to pay taxes (Mulyansyah & Sulistyowati, 2021).

Indirect Influence Between Variables

The indirect effect between variables can be seen in the *specific indirect effects* value. The data analysis results show the indirect effect value in Table 5 below.

Table 5. *Specific Indirect Effects*

	Original Sample	T Statistics	P Values	Conclusion
Education -> Social Media -> Pay Decision	0.309	2.935	0.003	Accepted
Service -> Social Media -> Pay Decision	0.172	2,238	0.026	Accepted

Source: Smart PLS, 2025

Table 5 shows the indirect effects between variables, which will be explained as follows:
1. Education has a positive and significant effect on the decision to pay taxes through social media with a t-statistic value of 2.935 above 1.96 and a significance value of 0.003 below 0.05, meaning that social media acts as an intervening variable between education and the decision to pay taxes.
2. Service has a positive and significant effect on the decision to pay taxes through social media with a t-statistic value of 2.238 below 1.96 and a significance value of 0.026 below 0.05, meaning that social media acts as an intervening variable between service and the decision to pay taxes.

CONCLUSION
1. Education has a positive and significant effect on tax payment decisions in Lubuk Pakam District.
2. Education has a positive and significant effect on social media in Lubuk Pakam District.
3. Service has a positive and significant effect on the decision to pay taxes in Lubuk Pakam District.
4. Service has a positive and significant effect on social media in Lubuk Pakam District.
5. Social media has a positive and significant effect on tax payment decisions in Lubuk Pakam District.
6. Education has a positive and significant effect on the decision to pay taxes through social media in Lubuk Pakam District.
7. Service has a positive and significant impact on the decision to pay taxes through social media in Lubuk Pakam District.

RECOMMENDATIONS
1. The decision to pay taxes with the lowest value statement is "I support the tax policies set by the government." Therefore, the recommendation is to implement the "10–25–28" pattern (collect documents on the 10th, calculate on the 25th, pay on the 28th, H-3) which is communicated at the counter and on social media, then supported by scheduled reminders on H-7, H-3, and H-1 via SMS/WA containing a link to a brief guide. Provide a One-Stop ID Billing desk and check cards (period, year, MAP/KJS, nominal value) so that taxpayers can create codes and pay immediately without confusion. Ask taxpayers to fill out a "personal payment plan" (date-time-channel) as a simple commitment that bridges the gap between intention and action. With this step, access to information is clear, administrative friction is reduced, and behavioral incentives are formed, so that the proportion of payments before the due date increases and delays decrease.
2. Social media with the lowest value statement "I often respond (comment, like, or share) to tax education content that I encounter on social media." By building a "path from like to pay." Every KPP educational content on social media must end with a very specific call to action—a direct link to the Billing ID, a "Add H-3 Reminder to Calendar" button, or a short "Personal Payment Plan (date–time–channel)" form. Provide automatic replies in DM/WhatsApp containing 1-minute guides and check cards (period, year, MAP/KJS, nominal) so that people who have commented/liked can immediately execute without confusion. Schedule weekly live Q&A sessions (30 minutes) and save the summary as a highlight, then encourage participants to opt-in for monthly reminders. Measure conversions with simple UTM (view → click → create Billing ID → NTPN) and respond within a maximum of 15 minutes during service hours. With this flow, interactions on social media don't stop at "engagement," but turn into real action: timely payments.
3. Service with the lowest value statement "The facilities provided by the tax office, such as the waiting room and internet access, are comfortable to use." A suggestion that can be given is to prioritize "productive comfort." Make the waiting room not only comfortable to sit in, but also help taxpayers complete their business faster: provide Wi-Fi with a portal that directly displays the Create Billing ID, Check MAP/KJS, and 1-minute Guide buttons. Add power outlets/charging stations, real-time queue screens, and QR self-help (pre-visit forms, NTPN

validation). Zone the area—quiet (for brief consultations), family (with a small kids' corner), and priority for people with disabilities/seniors—with clear signage. Equip it with water/beverage dispensers, clean prayer rooms/lactation rooms, and a "One-Stop Billing ID" desk near the waiting room so taxpayers can get things done right away. Conclude with a 1-question QR pulse survey: "How comfortable and helpful are our facilities?" Monitored weekly; target a +10 point increase in satisfaction and a reduction in effective waiting time.

4. Educate with the lowest value statement: "I understand my rights as a taxpayer, such as the right to obtain information services related to tax obligations." A suggestion that can be given is to turn knowledge into real experience: display the "Taxpayer Rights Card—60 seconds" at the counter/website (contents: right to information, service time certainty/SLA, objections/complaints, data confidentiality) with a QR code to official guides & channels; use a standard service script that always closes with, "Have your rights been fulfilled? If not, here is the escalation process (PPID/Helpdesk, ticket number)." Provide a receipt/digital ticket for each question, monitor SLAs, and send a summary of the answers via WhatsApp/email. Hold a brief Taxpayer Rights Clinic (30 minutes/month) plus a 1-question pulse survey after service. This ensures that taxpayers' rights are truly fulfilled, measurable, and easy to evaluate.

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