



Tax Incentives During the Covid-19 Pandemic from The Perspective of Functional Tax Disseminators

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Abstract

Tax incentives have been provided to taxpayers impacted by the Covid-19 pandemic. The initial implementation of this tax incentive program was suboptimal, one contributing factor being inadequate dissemination of information. However, with the introduction of tax disseminators, the realization of tax incentives has improved. Drawing on role theory and institutional theory, this study seeks to understand the experiences of informants in optimizing tax incentives and their interpretations thereof. A phenomenological method is employed in this research, and data were analyzed using Interpretative Phenomenological Analysis (IPA). The findings reveal that a majority of the informants experienced satisfaction and pride in optimizing tax incentives. These feelings stem from the informants' understanding of their role in implementing tax incentives. The institutional environment shapes the responsibilities and workload of a tax disseminator. Coercive isomorphism arises as all regulations and dissemination guidelines are issued by the Head Office.

Keywords: tax incentive, tax disseminator, role theory, institutional theory

Introduction

The COVID-19 pandemic has severely impacted the global economy, making it challenging for many companies to continue operations. In response, the government initiated a recovery program, outlined in Government Regulation (PP) Number 23 of 2020, designed to support businesses affected by the pandemic. A key policy of this program includes providing tax incentives for impacted taxpayers. These incentives are regulated in the Minister of Finance Regulation (PMK) Number 23/PMK.03/2020, implemented on April 1, 2020. The rules for tax incentives have experienced several changes and modifications. The government provides various tax incentives, including Article 21 Income Tax Incentive, Final Tax for Small and Medium Enterprises (SMEs) Incentive, Final Income Tax on Certain Construction Services Incentive, Article 22 Income Tax on Import

Incentive, Article 25 Income Tax Incentive, and Value Added Tax Incentive. It's crucial to effectively disseminate information about these tax incentives to raise taxpayer awareness. The government earmarked IDR 120.61 trillion for tax incentives in the 2020 National Economic Recovery (PEN) program. Initially, however, the utilization of these tax incentives was suboptimal. The realized tax incentives in 2020 amounted to IDR 56.12 trillion, only 46.52% of the budget ([Ministry of Finance, 2021](#)). The Ministry of Finance identified one of the main reasons for this less than optimal utilization as taxpayer ignorance of the available incentives, stressing the need for increased outreach to inform the business community about these government incentives ([Ministry of Finance, 2021](#)). From this response, it is clear that the suboptimal utilization of tax incentives can largely be attributed to inadequate outreach and socialization.

Previous research indicates a positive correlation between tax socialization and the optimal utilization of tax incentives ([Herawati et al., 2017](#); [Mahanani et al., 2022](#); [Tanujaya, 2020](#)). Additionally, tax socialization has been found to significantly affect taxpayers' compliance ([Yulianti, 2022](#)). Scholars have called for more intensive and continuous tax socialization ([Karnowati & Handayani, 2021](#)) as it is key to improving taxpayers' understanding and awareness of their tax obligations ([Pattiasina et al., 2021](#)).

Prior to the creation of the tax disseminator role, the Directorate General of Taxes (DGT) conducted tax socialization involving tax officers from various positions. There were no specific personnel appointed to oversee the socialization process. This was confirmed by the tax disseminators who served as informants for this study. Informant D highlighted that prior to the establishment of the tax disseminator role, it was unclear who was directly and specifically responsible for conducting tax dissemination. Similarly, Informant F detailed the pre-tax disseminator situation, where information dissemination to taxpayers was suboptimal, as there was no role specifically assigned to this task.

In an effort to maximize tax counseling, the government established a new position within the DGT, the functional tax disseminator. This role was formalized in the Regulation of the Minister of Administrative Reform and Bureaucratic Reform (Permenpan RB) No. 49 of 2020, which was issued on June 30, 2020. Prior to their appointment, the functional tax disseminators underwent training and debriefing on tax dissemination to enhance their skills and knowledge. This debriefing aimed to improve the proficiency and expertise of prospective functional tax disseminators ([Hisan, 2021](#); [Suharsono & Wibiyakto, 2021](#)).

Functional tax disseminators are assigned duties, responsibilities, and authority to conduct tax counseling. They must have a clear understanding of the expectations of their role. As per [Soekanto \(2018:210\)](#), a role is a dynamic aspect of a position (status). If an individual fulfills their rights and obligations in accordance with their position, they are fulfilling their role. Role theory suggests that an individual with a particular role, whether it be president, doctor, lecturer, employee, etc., is expected to behave in accordance with that role. Role theory highlights a fundamental characteristic of social behavior: humans act in diverse and predictable ways based on their social identities and circumstances ([Biddle, 1986](#)).

[Biddle & Thomas \(1966\)](#) proposed four key behavioral indicators related to roles: expectation, norm, performance, and evaluation and sanction. Expectation relates to a set of behavioral expectations directed at a person or a position, held by one or more subjects. These behavioral indicators provide a framework for understanding the various aspects of a role and the corresponding expectations. Therefore, functional tax

disseminators must comprehend these expectations to effectively fulfill their role in tax counseling.

Role theory concepts have been widely utilized by various researchers to analyze the relationship between inherent roles in an individual and the execution of their duties and functions (Desky et al., 2022; Goto et al., 2022; Jannah & Junaidi, 2020; Lorenza & Suwanda, 2020; Setianto, 2016; Suwardi, 2020; Taylor et al., 2020; Wibowo, 2020). A disconnect often exists between the expectations of the role and the recipient's perception of that role, leading to role conflict and role ambiguity (Khairin et al., 2015; Prayudi et al., 2019).

In addition to role theory, this study also incorporates institutional theory as a supportive theoretical framework. Institutional theory provides a basis for legitimizing the functional tax disseminators in executing their roles. These disseminators operate at various levels of authority and in different work units. Institutional theory is frequently used to understand individual and organizational behavior (Brower & Dacin, 2020). The theory posits that the formation of organizations is due to institutional environmental pressures leading to institutionalization, a process that establishes institutions as well as the end result of that process. According to institutional theory, organizations form based on external forces via a process of compliance, imitation, and cognition (DiMaggio & Powell, 2000). The theory elucidates the phenomenon of organizational change leaning towards homogeneity, referred to as the concept of isomorphism. Organizational pressures will cause three types of isomorphism: coercive isomorphism, normative isomorphism, and mimetic isomorphism (DiMaggio & Powell, 2000).

Institutional theory suggests that an organization is an open entity, largely shaped by its institutional environment. This concept was initially introduced to the academic community by L. Davis and D. North in 1971. The institutional environment is defined as a set of fundamental political, legal, social, and economic rules that underpin the production, exchange, and distribution of economic goods (Davis & North, 1971). The institutional environment can be divided into a weak institutional environment and a strong institutional environment (Hung Chan et al., 2010). Institutional theory has been utilized in research to explain, for example, the effectiveness of internal audits through coercive isomorphism and normative isomorphism (Josh & Karyawati P, 2022). Research on the preparation and publication of public sector annual reports found that normative isomorphism occurred in all ministries/agencies under study, while coercive isomorphism and mimetic isomorphism occurred in 60% of the ministries/agencies (Kisworo & Shauki, 2019). An opaque institutional environment and the high complexity of the administrative system can lead to budgetary slack at the level of public organizations (Luo, 2005; Pillay & Kluyers, 2014).

Examining the role of functional tax disseminators and their institutional environment, particularly in terms of optimizing tax incentives, is highly intriguing. This is because the initial implementation of tax incentives was suboptimal, largely due to inadequate socialization. The Directorate General of Taxes (DGT) has made efforts to amplify socialization to optimize the implementation of tax incentives, one of which involves the appointment of functional tax disseminators. In 2021, the utilization of tax incentives became more optimal, with IDR 68.32 trillion absorbed, which is 112.6% of the IDR 62.83 trillion target (Ministry of Finance, 2022).

This study is interested in exploring the optimization of tax incentives in 2021, with a focus on the perspective of the functional tax disseminator - a key player in the

successful implementation of the tax incentive program. The objective of this research is to gain a comprehensive understanding of the experiences and interpretations of the functional tax disseminators in relation to their role in optimizing tax incentives, and to examine the conditions under which they operate.

Research Method

This research is a qualitative study utilizing a phenomenological approach. Phenomenological studies aim to describe the subjective meanings individuals attribute to their life experiences pertaining to a certain concept or phenomenon (Creswell, 2007). This method delves into deep-seated issues and unearths concealed elements (Pathak, 2017). Phenomenology strives to identify objects within the realm of the subject's consciousness (Pokropski, 2019; Vagle & Hofsess, 2016). The phenomenological method was chosen as it best aligns with the research objectives, namely to interpret the experiences of the subjects, specifically the functional tax disseminators, in relation to the optimization of tax incentives. Two key phenomenological approaches exist: hermeneutic phenomenology and transcendental phenomenology (Creswell & Poth, 2017). This study employs hermeneutic phenomenology, often referred to as interpretive phenomenology (Kahija, 2018).

The research participants consisted of functional tax disseminators working in the Bali region. Participants were selected using a purposive sampling technique, based on the following criteria: 1) the participant serves as a functional tax disseminator; 2) the participant works in one of the DGT units in the Bali area; 3) the participant is directly involved in the implementation of the tax incentive program; 4) the participant agrees to partake in the study, confirmed by signing an informed consent form. The choice of Bali as the research site was informed not only by the accessibility of the participants for the researcher, but also because Bali is one of the provinces most affected by the Covid-19 pandemic in Indonesia. The economy of Bali contracted by -10.98% in the second quarter of 2020 due to the pandemic (Mimba et al., 2021). According to the Central Agency on Statistics (BPS), Bali, with a high density of business operators, saw the most significant income decline - a staggering 92.18% - as a result of the Covid-19 pandemic. It is hoped that tax incentives will alleviate the financial burden on Bali's business operators. Adhering to the criteria for participant selection, the study includes six functional tax disseminators from various units, each with different positions (see Table 1).

The data utilized in this study is qualitative, characterized by its meaningfulness and diverse range. Text, often in the form of interview transcriptions, is the most common form of qualitative data used for analysis (Gibbs, 2018). The primary data source for this study is first-hand data, obtained directly from its origin (Sugiyono, 2017). This primary data was collected through in-depth interviews with informants. Secondary data, gathered from documents such as regulations, circulars, assignments, and other documents related to the research, was also used. The data analysis technique employed in this study was Interpretative Phenomenological Analysis (IPA). IPA allows for a dynamic dialogue between the researcher and the participants, where initial questions can be modified based on participant responses and new queries can emerge as the conversation progresses (Alase, 2017). IPA carries a dual hermeneutic characteristic: the informant (as a research subject) interprets their life experience, and then the researcher interprets the subject's experience (Smith et al., 2009). IPA is concerned with the detailed examination of personal life experiences, honoring the phenomenological commitment to scrutinizing

Table 1. Matrix of Informants

Informan	Informant A	Informant B	Informant C	Informant D	Informant E	Informant F
Position	Tax disseminator junior expert	Tax disseminator first expert	Tax disseminator junior expert	Tax disseminator first expert	Tax disseminator junior expert	Tax disseminator senior expert
Work unit	Denpasar medium tax office	Tabanan tax office	Badung selatan tax office	Bali regional tax office	Bali regional tax office	Bali regional tax office
Years of service	13 years	16 years	12 years	14 years	21 years	37 years
Level of education	Undergraduate	Undergraduate	Undergraduate	Undergraduate	Postgraduate	Postgraduate

Source: Processed Data, 2022

a topic, as much as possible, in its original form (Juliantini et al., 2019). Smith et al. (2009) propose several stages in interpretive phenomenological analysis: 1) Reading and re-reading; 2) Initial note-taking; 3) Developing emergent themes; 4) Searching for connections across emergent themes; 5) Proceeding to the next case; 6) Seeking patterns across cases.

Result and Discussion

Interview data from all informants was analyzed using IPA. The first stage post-transcription involved repeatedly reading the manuscript. In the second stage, the researcher noted anything from the transcript that appeared meaningful, significant, or intriguing. During the third stage, the researcher developed emerging themes. In the fourth stage, connections between these emerging themes and established theories were elucidated. Data from Informant A was analyzed from the first to the fourth stage, followed by a transition to the next case or informant in the fifth stage. Informants B through F were analyzed in the same manner, ensuring equal treatment for all participants. The final stage, the sixth stage known as "Looking for patterns across cases," was conducted to identify relationships existing across all cases, thereby forming patterns that demonstrate inter-case connections.

Following the interviews, transcriptions were promptly undertaken by the researcher. The first stage, reading and re-reading the interview manuscript, was then carried out. In the second stage, intriguing elements from the transcriptions were noted. The goal of this analysis was to generate an exhaustive and detailed set of notes and comments on the data. The researcher performed this step by reviewing the transcriptions, identifying text that was meaningful, significant, or interesting. From the initial notes, coding or annotations emerged on the interview transcriptions. These notes were subsequently grouped into common themes, facilitating the identification of emergent themes from the interview results as research findings (third stage). Twelve themes emerged from all the informants: 1) Perceptions about optimizing incentives; 2) Expectations of tax disseminators; 3) Activity guidelines; 4) Duties and responsibilities of tax disseminators; 5) Implementation of tax dissemination; 6) Procedures for implementing incentives; 7) Challenges and obstacles; 8) Performance assessment of tax disseminators; 9) Compliance with central regulations; 10) Examinations and training; 11) Formation of tax disseminators; and 12) Environmental conditions of work units.

The informants reacted differently to the phenomenon of optimizing tax incentives in 2021 (Theme 1). Informants B, C, D, and F expressed satisfaction with reaching the tax incentives target, attributing their success to the positive influence of the tax dissemination they had provided. Informant E felt a sense of pride in the success of the tax incentives, attributing it to the various tax dissemination strategies that had been implemented. Conversely, Informant A did not express any specific feelings about optimizing tax incentives, simply stating that the purpose of tax incentives is to provide facilities to eligible taxpayers. These impressions arose from the informants' interpretation of their roles as tax disseminators, whose primary responsibility is to educate taxpayers.

According to [Biddle & Thomas \(1966\)](#), there are four important behavioral indicators of roles: expectation, norm, performance, and evaluation and sanctions. The informants were also aware of their working environment during the implementation of tax incentives. All informants recognized the high level of expectations for tax disseminators (Theme 2). These expectations come from the DGT head office, the role-giver to the tax disseminator, and the taxpayers, the target audience of the tax disseminator's role. The head office anticipates that with the aid of tax disseminators, all regulations and policies can be effectively communicated to taxpayers. Taxpayers, on the other hand, expect prompt and accurate information delivery. Informant E, a tax disseminator at the Bali regional tax office, mentioned the high volume of requests from taxpayers for tax dissemination, especially information on tax incentives. The demand for counseling indicates a significant need for tax information among taxpayers. Colleagues also have expectations of tax disseminators. DGT employees, who were previously burdened with educational activities and information provision, now expect tax disseminators to handle all these activities. Informant B, a tax disseminator at the Tabanan tax office, felt that the expectations from colleagues were excessive (over expectation). This resulted in the misconception that all responsibilities related to information delivery to taxpayers are solely the duty of the tax disseminator, which discourages other tax officers from providing information to taxpayers. Given the limited number of tax disseminators and the high demand for information from taxpayers, these expectations are difficult to fully meet.

All informants indicated that numerous regulations act as guidelines for conducting dissemination activities. The primary legal basis guiding tax disseminators in performing their duties originates from the Head Office (Theme 3). The Regulation of the Minister of Administrative Reform and Bureaucratic Reform number 49 of 2020, and Regulation of the Minister of Finance Number 58/PMK.03/2021, outline the position of Tax Disseminator. The functional guidelines for tax disseminators conducting tax education activities include PER-12/PJ/2021, ND-228/PJ.09/2021, and ND-727/PJ.09/2021.

Informants interpreted their duties and responsibilities by delineating all the obligations and responsibilities of tax disseminators in implementing tax incentive programs (Theme 4). Informants A and B mentioned that tax disseminators are tasked with educating taxpayers. Informant F explained that tax disseminators serve as DGT's spokesperson in conveying information. Informant C mentioned the division of tasks according to the level of position. In performing their duties and responsibilities, tax disseminators must have a comprehensive understanding of all tax regulations and all applications related to the taxation system. Informant D emphasized the extensive duties

and responsibilities of tax disseminators. In addition to understanding the latest tax regulations and provisions, tax disseminators are also required to demonstrate creativity. This is because tax disseminators are also tasked with creating social media content for tax education. The more creative the content, the more engaging it becomes for the audience. All informants agreed that tax disseminators are also responsible for managing tax administration requests.

The informants elaborated on the execution of tax dissemination during the tax incentive program (Theme 5). Informants A, D, and F shared that the dissemination of information about tax incentives took place during the COVID-19 pandemic, thus necessitating virtual sessions using applications like Zoom. Informants B and E expressed that the tax incentives most frequently discussed were the MSME Final Income Tax and Article 21 Income Tax, as these incentives were the most utilized by taxpayers in Bali. Informant C outlined the dissemination activities, detailing that they were conducted in several stages, starting with planning and proceeding to organizing, implementing, monitoring, evaluating, and reporting.

Informants also discussed the procedure for implementing the tax incentive program (Theme 6). Informants A, B, and F indicated that tax incentives were facilitated online through the website <https://djponline.pajak.go.id/>. If taxpayers decided to leverage tax incentives, they were required to submit monthly reports on incentive realization. Informant D, a tax disseminator at the Bali regional tax office, expressed that the procedure was straightforward. Taxpayers were not required to visit the tax office in person, as the process was entirely online. However, Informant B, operating from a tax office overseeing a wide and geographically distant area, presented a different perspective. For taxpayers familiar with internet technology, the procedure for claiming tax incentives was easy and practical. However, for those less tech-savvy, the procedure proved challenging. This necessitated tax disseminators to put in additional efforts in guiding and teaching these taxpayers. Informants B and F clarified that tax incentives were not retroactive. If taxpayers were late in learning about the tax incentives, they couldn't benefit from these facilities for the previous tax period. Informants E and F noted that the government issued numerous regulations in implementing tax incentives due to the dynamic conditions of the pandemic, impacting the number of taxpayers affected. Tax incentives were only granted to taxpayers impacted by the pandemic.

Informants acknowledged the various challenges and obstacles faced in the implementation of tax incentives (Theme 7). The situation brought about by the Covid-19 pandemic necessitated that all activities be conducted online. Informants A, E, and F explained that disseminations were conducted using the Zoom application and sometimes faced technical issues or inadequate internet connectivity. Online dissemination sometimes hindered optimal communication compared to face-to-face sessions. Informant B highlighted the challenges of reaching taxpayers located in remote villages and their limited understanding of technology as hindrances to the effective implementation of tax incentives. Network interruptions also posed a frequent obstacle. Informant C mentioned some taxpayers complained that the tax incentives were not sufficiently targeted. Informant D pointed out that the vast number of regulations presented a challenge to tax disseminators in conveying accurate and timely information to taxpayers. They needed to quickly comprehend the essence of new regulations and their deviations from previous ones. Informant B also stated that the imbalance between

the large number of taxpayers and the limited quantity of tax disseminators was a reason for less optimal dissemination.

Like other tax officers, the performance of tax disseminators is also assessed (Theme 8). All informants stated that the functional performance assessment of tax disseminators could come from external sources and could also be internally executed. Informants A, C, E, and F clarified that tax disseminators monitored and evaluated their own performance by evaluating each dissemination session. They assessed whether the materials, facilities, infrastructure, and other factors were in compliance with the given provisions. Implementing pre-tests and post-tests for participants was another measure of the success of the dissemination. If the post-test scores increased compared to the pre-test scores, the dissemination was considered successful as it indicated an improved understanding among the taxpayers. The performance of tax disseminators was also evaluated externally by supervisors who conducted periodic evaluations. Informants A, B, and D indicated that tax disseminators were expected to meet two targets: dissemination activity targets and dissemination effectiveness targets. The realization of the dissemination activity targets was measured by the number of counseling activities carried out, while the effectiveness targets were gauged by the number of taxpayers who experienced behavioral changes post-dissemination.

In fulfilling their duties and responsibilities, tax disseminators must consistently adhere to the regulations set by the head office (Theme 9). All informants confirmed that they carried out disseminations in accordance with the guidelines provided by the central office. The regulations issued by the DGT head office, specifically pertaining to the implementation of tax education activities in 2021, are PER-12/PJ/2021 and ND-727/PJ.09/2021. These regulations provide detailed instructions on all aspects related to tax dissemination. The adherence to these regulations ensures uniformity in perception and implementation procedures across all work units. This ensures that every unit maintains consistency in the implementation of dissemination, as all tax dissemination activities across various work units are guided by these head office regulations. This conformity is referred to as coercive isomorphism, where an organization undergoes a transformation towards uniformity or homogeneity due to pressure exerted by the state, other organizations, or society.

Tax disseminators undergo various examinations and training before they are appointed and assigned to carry out dissemination activities (Theme 10). The role of a tax disseminator is a novel position and the assignment to this role is executed through an open selection of prospective tax disseminators. Informants B, E, and F noted that before being appointed and assigned as tax disseminators, candidates had to pass a series of tests. These exams and training are essential for tax disseminators to acquire uniform skills and knowledge, thereby enhancing their professionalism. Informants E and F reported that many candidates did not pass the test, hence were not appointed as tax disseminators, leading to a limited number of personnel in this role. The mandatory passage of exams and professional tests fosters what is known as normative isomorphism, a process that leads to equality and uniformity within an organization due to pressures related to professional standards.

Tax disseminators are assigned and stationed across all work units throughout Indonesia (Theme 11). These work units include Regional Tax Offices, Medium Taxpayer Tax Offices, and Tax Offices. The composition and fulfillment of tax disseminator positions in each work unit vary, influenced by the institutional environment. Informants A, C, D, E,

and F reported that the number of tax disseminators in their respective work units was adequate. However, Informant B voiced a different opinion, noting a shortage of tax disseminators in her work unit compared to the number of taxpayers requiring service. The Minister of Finance Regulation number 58/PMK.03/2021, which provides instructions for the implementation of the Tax Administration Office, outlines the job duties of the tax disseminator, as well as complexity criteria/classifications. Complexity 1 encompasses the provision of tax information concerning transfer pricing, international tax, taxation of specific corporate taxpayers (permanent establishment, joint venture, joint operation, group taxpayer), income tax, and the application of value-added tax and/or sales tax on luxury goods. Complexity 2 includes offering general tax information regarding provisions (general information and taxation procedures, stamp duty, tax collection), land and building tax, income tax applications, receiving complaints, and other tax information. The more complex the information provision undertaken, the higher the tax disseminator's position level.

Each work unit where the informants are assigned operates in distinct environments (Theme 12). For instance, the Tabanan Tax Office, where Informant B is stationed, oversees two districts—Tabanan and Negara. Apart from covering a vast working area, this office also serves remote regions, where many taxpayers may lack technological proficiency. The Badung Selatan Tax Office has a higher complexity level than all other tax offices in Bali. Despite its smaller operating area, it is densely populated and hosts many large local and foreign companies. Informant C mentioned that this complexity level was one reason why the Badung Selatan Tax Office has the most comprehensive tax disseminator position levels compared to other tax offices. Informant A noted that the Medium Taxpayer Tax Office, the sole office where the largest taxpayers

Table 2. Matrix of Informants

No.	Emerging Themes	Informan					
		A	B	C	D	E	F
1	Impression about optimizing incentives	√	√	√	√	√	√
2	Expectations of tax disseminators	√	√	√	√	√	√
3	Guidelines for activities	√	√	√	√	√	√
4	Duties and responsibilities of tax disseminators	√	√	√	√		√
5	Implementation of tax dissemination	√	√	√	√	√	√
6	Procedures for implementing incentives	√	√		√	√	√
7	Challenges and obstacles	√	√	√	√	√	√
8	Performance appraisal of tax disseminators	√	√	√	√	√	√
9	Must comply with central regulations	√	√	√	√	√	√
10	Exams and Training		√			√	√
11	Formation of tax disseminators	√	√	√	√	√	√
12	Environmental conditions of work units		√	√	√		√

Source: Processed Data, 2022

are registered, has a higher complexity level than tax offices. The Regional Tax Office, as the highest-ranking work unit in Bali, has the most comprehensive range of tax disseminator position levels. The Senior Expert Tax Disseminator (Informant F), who holds the highest level position among tax disseminators, is placed at the Regional Tax Office.

In the fourth stage of IPA, the researcher outlines the interrelationships of emerging themes with themes present in existing theories. Here are the themes that emerged from each informant.

The number of themes emerging from each informant varied. Informant A interpreted his experiences through 10 themes, informant B interpreted her experiences through 12 themes, informant C interpreted his experiences through 10 themes, informant D interpreted his experiences through 11 themes, informant E interpreted her experiences through 10 themes, and informant F interpreted his experiences through 12 themes.

The sixth stage in the Interpretative Phenomenological Analysis (IPA) involves identifying patterns across cases. Overall, all the emerging themes essentially portray two core aspects: the role behavior (as per role theory) of tax disseminators in implementing tax incentives, and the state of the surrounding institutional environment (according to institutional theory). There are four role behaviors in the study of role theory, namely Expectation, Norm, Performance, and Evaluation and Sanction. In [Appendix 1](#), there are eight themes that emerge from all informants interpreting role behavior. These themes are: Expectations of tax disseminators; Duties and responsibilities of tax disseminators; Guidelines for activities; Impressions about optimizing incentives; Implementation of tax dissemination; Procedures for implementing incentives; Challenges and obstacles; and Performance Assessment of tax disseminators.

Table 4. The Theme Matrix of All Informants In Institutional Theory

Informant	Tema		
	Coercive Isomorphism	Normative Isomorphism	Institutional Environment
Informant 1	Must comply with central regulations	-	Formation of tax disseminators
Informant 2	Must comply with central regulations	Exams and Training	- Formation of tax disseminators - Environmental conditions of work units
Informant 3	Must comply with central regulations	-	- Formation of tax disseminators - Environmental conditions of work units
Informant 4	Must comply with central regulations	-	- Formation of tax disseminators - Environmental conditions of work units
Informant 5	Must comply with central regulations	Exams and Training	Formation of tax disseminators
Informant 6	Must comply with central regulations	Exams and Training	- Formation of tax disseminators - Environmental conditions of work units

Source: Processed Data, 2022

Most informants expressed feelings of satisfaction and pride regarding the optimization of tax incentives, although their reasons vary somewhat. These emotional states are based on the informants' understanding of their roles in the implementation of tax incentives. As tax disseminators, the informants understand the Expectation, Norm, Performance, and Evaluation and Sanction associated with their roles. They comprehend the expectations from various parties, the legal basis that guides their duties, the activities involved in implementing counseling, the constraints and challenges encountered, and how the performance of tax disseminators is evaluated.

In terms of institutional theory, which includes isomorphism and institutional environment, four themes emerge from all informants: Compliance with central regulations; Examinations and Training; The structure of tax disseminators; and Work unit environmental conditions (Table 4).

Coercive Isomorphism arises because every aspect of implementing dissemination must adhere to the directives and regulations set forth by the head office. This adherence to regulations from the head office induces uniformity in the execution of dissemination activities across all work units. Several informants indicated that all tax disseminators had passed various tests and undergone numerous training sessions. These actions aim to enhance the skills and knowledge of tax disseminators who will be assigned to educate taxpayers. Examinations and training for prospective tax disseminators lead to normative isomorphism, which refers to the uniformity or homogeneity that emerges due to professional pressures.

Tax disseminators are assigned to a variety of work units such as Tax Offices, Medium Taxpayer Tax Offices, and Regional Tax Offices. These disseminators occupy various positional levels, including tax disseminator first expert, tax disseminator junior expert, and tax disseminator senior expert. The conditions of each work unit vary, and these differences impact the structure of the tax dissemination in each work unit.

Conclusion

This study aims to comprehend the interpretations tax disseminators make about their experiences in optimizing tax incentives and the conditions in which they make these interpretations. Twelve themes emerged in the informants' meanings: 1) Impressions about optimizing incentives; 2) Expectations of tax disseminators; 3) Activity guidelines; 4) Duties and responsibilities of tax disseminators; 5) Implementation of tax dissemination; 6) Procedures for implementing incentives; 7) Challenges and obstacles; 8) Performance Assessment of tax disseminators; 9) Compliance with central regulations; 10) Examinations and training; 11) Formation of tax disseminators; and 12) Working unit environmental conditions. Most informants expressed feelings of satisfaction and pride about the optimization of tax incentives, albeit for different reasons. These emotional states are grounded in the informant's understanding of their role in implementing tax incentives.

This research tackles the topic of tax incentives from the perspective of a tax disseminator, a new role within the Directorate General of Taxes. A main duty of a tax disseminator is conveying tax information to the public, which includes information about tax incentives. Tax incentives are only one aspect of many regulations and policies issued by the government in the field of taxation. Future research could examine newer and different policies. This study uses role theory as the main theoretical lens and institutional theory as a supporting lens. Further research could employ other theories as supporting

theories, with role theory remaining as the main theoretical perspective. One limitation of this research is its sole use of tax disseminators as informants, while in tax education activities, there are also other roles involved in conducting counseling, such as tax disseminator assistants. This is a new role within the DGT environment. Future research would be enriched by also using tax disseminator assistants as informants.

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Appendix

Appendix 1. The theme matrix of all informants in Role Behavior

Informant	Tema			
	Expectation	Norm	Performance	Evaluation and Sanction
Informant A	Expectations of tax disseminators	<ul style="list-style-type: none"> - Duties and responsibilities of tax disseminators - Guidelines for activities 	<ul style="list-style-type: none"> - Impression about optimizing incentives - Implementation of tax dissemination - Procedures for implementing incentives - Challenges and obstacles 	Performance appraisal of tax disseminators
Informant B	Expectations of tax disseminators	<ul style="list-style-type: none"> - Duties and responsibilities of tax disseminators - Guidelines for activities 	<ul style="list-style-type: none"> - Impression about optimizing incentives - Implementation of tax dissemination - Procedures for implementing incentives - Challenges and obstacles 	Performance appraisal of tax disseminators
Informant C	Expectations of tax disseminators	<ul style="list-style-type: none"> - Duties and responsibilities of tax disseminators - Guidelines for activities 	<ul style="list-style-type: none"> - Impression about optimizing incentives - Implementation of tax dissemination - Challenges and obstacles 	Performance appraisal of tax disseminators
Informant D	Expectations of tax disseminators	<ul style="list-style-type: none"> - Duties and responsibilities of tax disseminators - Guidelines for activities 	<ul style="list-style-type: none"> - Impression about optimizing incentives - Implementation of tax dissemination - Procedures for implementing incentives - Challenges and obstacles 	Performance appraisal of tax disseminators
Informant E	Expectations of tax disseminators	<ul style="list-style-type: none"> - Guidelines for activities 	<ul style="list-style-type: none"> - Impression about optimizing incentives - Implementation of tax dissemination - Procedures for implementing incentives 	Performance appraisal of tax disseminators

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			- Challenges and obstacles	
Informant F	Expectations of tax disseminators	- Duties and responsibilities of tax disseminators - Guidelines for activities	- Impression about optimizing incentives - Implementation of tax dissemination - Procedures for implementing incentives - Challenges and obstacles	Performance appraisal of tax disseminators

Source: Processed Data, 2022