

Optimization of Tax Education Through Digital Content

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ABSTRACT

Tax education is important for the public, especially for taxpayers, in order to understand their rights and obligations in paying taxes. However, tax education still does not receive adequate attention in Indonesia. Digital content as a medium for tax education offers easier access and greater flexibility for students. This research aims to review the effectiveness and challenges in optimizing tax education through digital content. The research method used in this research is a literature study analysis method to review various studies related to the effectiveness and challenges in optimizing tax education through digital content. Data is collected from academic journals, books, reports and other related articles. The results of this research reveal that digital content as a tax education medium can improve tax understanding and skills. Digital content allows digital actors to learn independently and flexibly, as well as allowing access to various learning resources, and providing more interesting and interactive interactions.

Keywords: education, taxation, digital content, optimization

INTRODUCTION

In an era of international competition among countries, the ability to compete with other countries depends on fair and sustainable growth (Sukowidyanti, Nurlaily and Aini, 2019). Indonesian Ministry of Finance (2020) Economic growth every year will show how strong Indonesia's competitiveness is on the world stage. It was recorded that Indonesia's economic growth decreased by -5.32% in the second quarter of 2020 compared to the same period in 2019 (Fajriana et al., 2020). The pandemic that has occurred has had an impact on the economy, causing a decline in Indonesian state tax revenues.

In Indonesia, taxes play an important role in the country's development, especially in helping with funding, one of which is related to development (Riyanda et al., 2014). (Pebrina & Hidayatulloh, 2020) The tax sector has historically provided the majority of revenue for the government. Thus, taxes are really needed as an important pillar of funding for all government expenditure, especially those included in the development of the Indonesian state (Riyanda et al., 2014). As the main source of state revenue, taxes have 2 functions, namely; 1) the budgetary function which is used to finance all routine expenses related to state development. 2) regular functions used to control the government's social and economic policies (Wardani & Wati, 2018). Because tax is a fairly large part of the state's source of income, increasing state tax revenue in Indonesia is very dependent on the participation of taxpayers and prospective taxpayers to ensure that taxpayer compliance for the state can be achieved. (Fachirainy et al., 2021).

The voluntary tax collection system or self-assessment system in Indonesia is implemented with a high level of compliance and knowledge from taxpayers, thus enabling taxpayers to pay their tax obligations independently. (Lasmaya & Fitriani, 2017). In contrast to prospective taxpayers who are not yet required to pay their own taxes, prospective taxpayers must be given understanding, support and knowledge so that they become taxpayers who comply with their tax obligations. (Abrahams & Kristanto, 2016). Optimizing tax services and education is one way to prepare future taxpayer candidates to ensure better tax compliance (Agus Suharsono, 2020).

Tax education activities are focused on three groups, namely prospective taxpayers, new taxpayers and registered taxpayers. Therefore, future tax education goals must cover more generations. One way is to use digital content as an educational medium regarding taxation.

Making it easier for people to learn and understand taxation is the goal of tax education through digital content. On the other hand, the millennial generation still has challenges in fulfilling their tax obligations. Ignorance of tax procedures, limited time, bookkeeping skills, level of knowledge of taxpayers, socialization of tax regulations, ease of regulations and implementation, as well as channels that make it easier to access tax information are obstacles that are often faced. Apart from that, there are other things that become obstacles in tax education, including the age of the taxpayer, level of education, and general ignorance about taxes, which causes low public awareness to pay taxes voluntarily. For this reason, a tax education mechanism is needed that can be accepted and understood by all levels of society.

LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT**Basic Tax Theory**

According to Mardiasmo (2016:3) that: "Tax is a contribution that the public pays to the government and goes into the state treasury which is regulated by law and its nature can be

enforced without any remuneration. The state then uses these taxes for the general interests of state development."

Tax Education Objectives

According to Fitriani (2011), "Education is the process of sharing one's information and skills through learning so that the individual or group that receives it can understand the information provided, from previously not knowing to knowing."

The objectives of tax education are as follows:

1. provide an explanation of taxation and state finances as well as to understand the position of taxes in the state financial system.
2. Increase awareness about tax education

How to Conduct Tax Education

Tax education can be carried out through classes on filling out tax returns and simulating calculating the tax owed to taxpayers. For prospective taxpayers who do not understand taxation, tax education can also take the form of information regarding tax knowledge. Tax authorities can also provide tax education by planning programs in schools to inform students who do not understand about taxes.

Party Carrying Out Tax Education

Tax education can be provided by tax authorities or authorities who have the authority to provide education on understanding taxation to the public. For individuals who have knowledge about taxes, lecturers and teachers can also educate students at school and on campus about taxes. The education provided to prospective taxpayers can take the form of tax knowledge.

Use of Digital Content

According to KBBI, content is information that can be accessed through electronic media or technology. In detail, content is a delivery via digital media or the internet (Sarasti, 2015). The method of delivering information in formats such as writing, graphics, video, and audio is known as "digital content" (Tambun et al., 2020). Agus Suharsono (2020) Utilizing digital content is a method of tax education and distance learning that takes advantage of the latest advances in technology and information. On the other hand, digital content refers to any broadcast media that is in visual or audio form and can be distributed to other media via the internet network (Praise Astuti Rahayu et al., 2021).

Content Marketing

According to Pulizzi (2009), the strategic marketing method known as "content marketing" focuses on creating and disseminating valuable, timely, and consistent content to attract and retain target audiences thereby ultimately persuading them to take actions that provide benefits to the content creator. McPheat defines content marketing as: "Content marketing is defined as publishing content that empowers, engages, educates, and connects readers". 2011: 8). According to Milhinhos (2015) the indicators that content marketing must have so that it can be measured as good content are; relevance, accuracy, value, easy to understand, easy to find, and consistent.

1. Relevance

Marketers can include customer needs data in content. The data produced is in accordance with needs related to problems experienced by customers.

2. Accuracy

Marketers have the ability to inform content accurately. original factual information that is consistent with the facts presented.

3. Worth

Marketers can create content for users with relevant information. Apart from that, marketers can also create content that has selling value so that it matches consumer behavior.

4. Easy to understand

Marketers provide content that can be easily read and understood by consumers who see it.

5. Easy to Find

Marketers can share content created through the right media so that it can be found easily by consumers or target audiences.

6. Be consistent

Marketers can maintain the quantity of time they upload content to consumers. And can update on time and also follow existing trends,

RESEARCH METHODS

The research method used is a qualitative method with a literature review approach (literature study). This approach is carried out by evaluating the behavior, attitudes, motivation, perceptions and actions of the subject in order to understand the phenomenon of the research subject (Moleong 2007: 6). Literature review or literature study is looking for resources that can help solve problems through internet media, books, or items related to the problem being studied (Wedhasmara and Efendi, 2016). The literature review used in this research refers to previous research which discusses taxpayers and understanding through digital content.

RESULTS AND DISCUSSION**Development of digital content as an educational medium**

The development of digital technology has various impacts on the lives of modern society. The impact of digital technology, especially in empowering society, has not been widely felt in Indonesia. The increasingly rapid development of the internet in the current digital era is also in line with advances in information and communication technology (Kusuma & Sugandi, 2018). The impact of digital technology developments has many interconnected dimensions, and each requires separate attention. For example, discussing how the acceleration of digital technology and the Internet in Indonesia cannot be separated from the issue of accessibility. The presence of social media allows individuals to send information without being limited by time or space (Mendayun & Sjachro, 2018).

The development of digital content as an educational medium has experienced a significant increase in recent years. In the increasingly developing digital era, digital content has become the main means for teachers and students to convey and obtain information.

Digital content can take various forms, such as learning videos, online learning modules, e-books, educational games, and digital learning platforms. Digital content allows learners to learn independently, flexibly, and at their own pace. Apart from that, digital content also allows teachers to access and convey information more easily and effectively.

Technological developments have also accelerated the development of digital content as an educational medium. Now, with mobile technology, students can access digital content easily and flexibly via their smartphone or tablet. Apart from that, artificial intelligence and augmented reality technology also provides the possibility for developing digital content that is more interactive and more interesting.

In the Indonesian context, digital content has also been widely used as an educational medium, especially in terms of tax education, entrepreneurship and digital skills. Several companies and organizations have utilized digital content as an educational tool, such as the

Directorate General of Taxes, the Ministry of Communication and Information, and a number of educational and training institutions.

However, even though the development of digital content as an educational medium continues to grow, there are still several obstacles that need to be overcome, such as the varying quality of digital content, limited access to digital technology, and a lack of understanding of how to access and utilize digital content effectively.

The influence of digital content as a medium for tax education in Indonesia

According to Zickhur in (Gruzd et al., 2012) explained that the use of social media such as blogs, Wikipedia and social networking sites is growing rapidly and continues to be integrated into our daily lives. taxes in Indonesia in recent years. Along with the increasing penetration of the internet and digital technology in Indonesia, many companies and organizations are starting to use digital media as a means of providing information and education about taxation to the public.

Wrong One example of using digital media as a means of tax education is the Directorate General of Taxes (DJP) website which provides various information regarding tax regulations, policies and also services provided by the DGT. Apart from that, DJP also has social media accounts on platforms such as Twitter and Facebook, which are used to share information and answer public questions regarding taxation.

Apart from that, many organizations and communities in Indonesia also use digital media as a means to provide tax education. For example, several mobile applications such as AyoPajak, Tax ID, and Tax Calculator Indonesia provide information about taxation and also calculator features to help people calculate their tax obligations.

However, even though the development of digital content as a medium for tax education in Indonesia continues to grow, there are still several obstacles that need to be overcome. For example, there are still many people who are not used to digital technology, so it is difficult for them to access tax information provided digitally. Apart from that, there are still several technical aspects such as security and privacy that need to be considered when using digital technology as a means of tax education, there are also several challenges that need to be overcome, such as the varying quality of digital content, limited access to digital technology, and a lack of understanding of how to access and utilize digital content effectively. According to Pasaribu et al. (2021), low quality digital content can affect the effectiveness of tax education through digital content. Apart from that, limited access to digital technology and the internet can also affect people's ability to access and make maximum use of digital content.

CONCLUSION

Optimizing tax education through digital content can increase the effectiveness and flexibility of tax education. However, efforts need to be made to improve the quality of digital content and provide wider access to digital technology for the public. Apart from that, efforts to provide tax education through digital content also need to be accompanied by outreach efforts and increasing understanding of how to access and utilize digital content effectively.

ACKNOWLEDGMENT

The author would like to thank the Supervisor, parents, friends and all parties who have provided support for the implementation of this activity. Of course, the author could not complete this article without support from these parties. The author apologizes if this article

still has many errors and shortcomings. Therefore, constructive criticism and suggestions are requested so that in the future the writer can become even better.

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