



COMMUNICATION STRATEGY FOR TAX AMNESTY SOCIALIZATION

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Abstract: The Tax Amnesty Program in Indonesia has been successfully implemented by the Directorate General of Taxes. With the communication strategy made by the Directorate General of Taxation P2Humas Directorate of Taxes, the tax amnesty program was awarded the world level organized by the International Public Relations Association (IPRA), the Golden World Award for Excellent in Public Relations 2018 in the Public Sector. IPRA considered that this tax amnesty program has been achieved and remarkable achievements from the time which took place in mid-2016 to 2017. The purpose of this study is to know what communication strategies such as what was done by the P2Humas Directorate in disseminating the Tax Amnesty program. This research uses qualitative methods with qualitative descriptive research and constructivist paradigms. Based on the results of this study, it was found that the communication strategy carried out by the P2Humas Directorate in disseminating the Tax Amnesty program was to use all communication media, establish cooperative relations and conduct face-to-face socialization.

Keyword: communication strategy, Public Relations, Amnesty Tax

INTRODUCTION

To build Indonesia into a better country, the government needs to improve and optimize an existing system or regulations. In addition, the government is trying to increase economic growth in Indonesia so it can build infrastructure, improve people's welfare and run government programs to be more optimal. Of course the government needs a lot of funds to do it all. To obtain the funds, one source of state income is through tax revenues. In increasing taxpayer compliance to fulfill its obligations, comprehensive and continuous efforts are made, one of the ways that the government does is by managing a Tax Amnesty program by the Ministry of Finance, through the Directorate General of Taxes. Almost governments throughout the world are facing a public deficit after being hit by the financial crisis, implementing a tax amnesty program to be able to rebuild their fiscal needs. (Bayer, Oberhofer, & Winner, 2015).

Indonesia has had three tax amnesties, first in 1964 in the era of President Soekarno, 1984 in the era of President Soeharto and in the 2016 era of President Jokowi. The Tax Amnesty Program is a program organized by the Directorate General of Taxes (DGT), the program began since the enactment of Law no. 11 of 2016 concerning Tax Amnesty on 1 July 2016. This tax amnesty is a form of relief provided by the government for assets obtained from 2015 or the previous year. People who can register for the Tax Amnesty, among others, individual taxpayers, corporate taxpayers, small and medium micro business tax payers (MSMEs), as well as individuals or entities that have not become taxpayers. Explanation of Tax Agency itself is a forgiveness program given by the government to taxpayers, including the elimination of taxes that should be payable, the elimination of tax administration sanctions, and the elimination of criminal sanctions in the field of taxation on assets acquired in 2015 and previously not reported in SPT, by paying off all tax arrears owned and pay ransom (www.pajak.go.id). Another opinion regarding Tax Amnesty is one of the alternatives for tax evaders to expose the truth of their assets (Adrian, 1991 in Bayer et al., 2015). In addition, tax amnesty is also a policy breakthrough supported by the smaller possibility of hiding assets abroad, due to the increasingly transparent global finance and the increasing intensity of information exchange between countries. The tax amnesty policy will not be given again for at least several decades. This tax amnesty is reinforced by other policies such as stricter law enforcement and improvement of laws on general provisions and tax procedures. The participation of the community in this tax amnesty also helped the government accelerate growth and economic restructuring through the transfer of property, which in the future is expected to have an impact on improving the rupiah exchange rate, lowering interest rates and increasing investment, and of course increasing tax revenues. State development. Loaded in kemenkeu.go.id, the purpose of holding this tax amnesty program is to,

- Increasing economic growth through Asset Repatriation, which is characterized by an increase in domestic liquidity, improvement in the rupiah exchange rate, lower interest rates and increased investment
- Expansion of a more valid, comprehensive and integrated taxation database
- Increase Paja Revenue

This tax amnesty program was also held to strengthen the tax database which will be supported by the existence of the Auto Exchange of Information (AEOI). The results obtained during the nine months of this program which have been recorded by the Directorate General of Taxes (DGT) have 956,000 taxpayers participating in the tax amnesty, this number includes 48,000 newly registered taxpayers. with a declaration of assets of Rp. 4,855 trillion. Meanwhile, the ransom was IDR 135 trillion and the funds repatriated were IDR 147.1 trillion. This program has provided good education to the community and has succeeded in becoming the most successful tax amnesty program in the world until this research is conducted (Hermawan, 2017). Tax revenues in Indonesia also increased for 2017 to reach Rp1,339 trillion, or about 91 percent of the Revised State Budget target (Revenue Budget for State Expenditures - Changes).

The following is an infographic that shows the superiority of the Indonesian Tax Amnesty contained in other countries.



Picture1.1 Econographic ransom of tax amnesty at Indonesia (2018)
Source: Personal archive of the Directorate General of Taxes, 2017

The picture above shows that from 9 countries in the world (India, South Africa, Germany, Belgium, Italy, Spain, Australia, Chile and Indonesia) that organized the Tax Amnesty program that Indonesia was the most superior until the time this research was conducted.

From the journal about tax amnesty (Suyanto & Putri, 2017), that in addition to establishing a tax amnesty policy, the government, especially the Directorate General of Taxes, continues to increase the motivation of taxpayers to fulfill their tax obligations. Research conducted by Ghoni (2012), states that motivation does not affect the level of tax compliance. Provide evidence that motivation to pay taxes has a positive and significant effect on the level of tax compliance. The higher the motivation of a taxpayer in paying taxes, the higher the level of compliance. This is because they have positive thoughts that paying taxes is an obligation for every citizen so that development can run smoothly (Putri, 2015). The tax amnesty program was awarded. World level organized by the International Public Relation Association (IPRA), namely the Golden World Award for Excellent in Public Relations 2018 in the Public Sector kaetgori. The Golden World Award for Excellent in Public Relations 2018 is an annual event held by IPRA to appreciate the best, phenomenal, inspirational Public Relation programs especially those that can provide extraordinary social impact. This annual event is attended by corporations, institutions and communication agencies and collaborates with government agencies, the United Nations and other institutions from five continents (Africa, Asia, Europe, Australia and America). IPRA considers that this tax amnesty program has achieved remarkable achievements from the time it took place in mid-2016 to 2017. The success of this tax amnesty had previously failed as mentioned in previous studies (Istighfarin & Fidiana, 2018) that in 1984 the government had launched a tax amnesty policy. In its implementation, the policy is considered not successful. This is partly due to the low taxpayer response. Therefore, the government responded by implementing the modernization of the taxation system in Indonesia (Ragimun, 2014). In addition, other factors that were assessed by the London-based organization were the planning of communication programs, program implementation and evaluation of the implementation of the tax amnesty program that had been carried out by the Ministry of Finance through the Directorate General of Taxes (DGT). Of course not only Indonesia has organized this program, compared to other countries that have implemented tax amnesty, Indonesia is the producer of the amount of

ransom compared to the highest GDP in the world, amounting to 135 Trillion. Under Indonesia there is a Chilean country that has enacted a tax amnesty policy in 2015 with a presentation of the amount of ransom to GDP of 0.62.

The success of the tax amnesty program, Counseling, Services and Public Relations, Directorate General of Taxes, as a distributor of information activities and presenting clear, easily accepted and accessible information. The understanding of public relations according to the International Public Relations Association (IPRA), is a function of a planned and sustainable attitude towards the general and private understanding, sympathy and support from those who are there. Connection or which might have something to do with public opinion among them, correlating, wherever possible, their policies and procedures, planning and widespread information, more efficient cooperation and more efficient shared interests (Effendi, 1998 in Haryanto, 2012). In a journal (Ardhoyo, 2013) the roles and functions of PR / PR include:

1. Image maker that is creating, maintaining and enhancing a positive image.
2. Communicator / Mediator is carrying out two-way communication activities for stakeholders of institutions that have vertical, horizontal, internal and external dimensions, so that harmonious / harmonious relations between the organization and the public are built.
3. Back-up management is to provide support and support the activities of each department within the company to achieve its mission or goals.

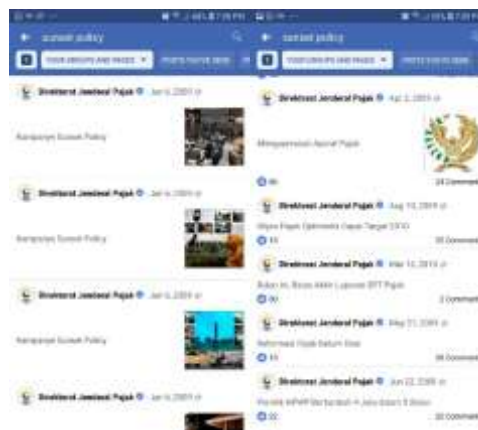
In the Tax Amnesty program, the P2Humas Directorate has carried out functions as stated above, namely as a mouthpiece from the central government, the ministry of finance and other parties involved to the community to convey information and policy policies regarding this Tax Amnesty program. Not only was done by the head office, the P2Humas Directorate also took part in the process of distributing information / communication activities for the Tax Amnesty program for the regional office (Kanwil). That the P2Humas Directorate also made the communication strategy for the dissemination of this program.

From the communication strategies that have been made by the P2Humas Directorate and his team one of the changes is in the delivery of socializing programs - they feel that there are many changes, among others because of the development of information media and community behavior in conveying and receiving information. In the past, how to disseminate information through printed media (newspapers, magazines, billboards, stickers, brochures, banners and others), radio advertisements and television advertisements, besides the communication process that was carried out tended to rely on personal selling by opening booths in public spaces accompanied by several people who felt understood about the program like the picture below, the DGT set up a booth whose purpose was to attract the attention of visitors

In disseminating the tax amnesty program, the P2Humas Directorate of the Directorate General of Taxes' Head Office (KPDJP) carried out various communication strategies. As stated in the journal (Shih, 2014), communication strategies include verbal and non-verbal processes used to continue communication. The communication strategy through language, seeks to manage communication problems and avoid misunderstandings, in addition to facilitating negotiations of meaning, defines communication strategies as "product results" of the learning process that is generated when the communicator is only able to communicate with limited resources in the language being studied. Because the socialization carried out is massive, the P2Humas Directorate maximizes information facilities / media and involves more parties for implementation. The media used include mass media inside and outside the space such as billboards, banners, banners, newspapers and magazines, while in electronic media include radio, television, videotron, there is also information installed on public transportation such as trains, planes or buses and in public spaces such as stations, airports, stops and more. The P2Humas Directorate of the Directorate General of Taxes' Head Office (KPDJP) also involved the DGT Regional Office to socialize the tax amnesty program so that the information was spread evenly throughout Indonesia. The Ministry of Finance and the Directorate General of Taxes also collaborated with business associations at the central level such as APINDO, KADIN, HIPMI, PERBANAS, HIMBARA and others. The KPDJP P2Humas Directorate also involved high-ranking government officials, namely related ministers such as the Minister of Finance, Minister of BUMN, Minister of Economy, Minister of Transportation and others as well as number one in Indonesia, namely Mr. President Jokowi. This socialization involving high-ranking government officials only took place in eight major cities in Indonesia, namely in Jakarta, Surabaya, Medan, Bandung, Semarang, Makassar, Denpasar and Balikpapan. As stated in a journal, as social beings, humans are not released from help from others. Therefore humans must work together with one another with humans in various fields. Besides the work will be light, it will also make it easier to complete the work. Because humans live with other humans, good relations with other people need to be maintained and nurtured because it is one of the requirements for the creation of a peaceful and harmonious life (Afkarina, 2018). Therefore from the Directorate of P2Humas KPDJP requires participation from other parties so that the objectives of the tax amnesty program

can be achieved. This method was not implemented by the DGT in the previous program. In the process of socializing the previous program, DGT often did not involve other supporting parties so that the process of information dissemination was felt to be uneven and spread clearly.

The role of the President of the Republic of Indonesia and the ministers involved here as the speakers and the main attraction, to educate the audience in contributing to help advance the country's economy and the progress of infrastructure development by participating in the tax amnesty program. The presence of high government leaders as communicators in the socialization of this program is one of the communication strategies implemented by the P2Humas Directorate in order to be able to attract the attention of the public and to encourage the success of this national program, the government leaders are willing to be part of this socialization. There are various mechanisms that can explain the effects of media use and individuals who have such reputations, among others; first, media coverage can increase public knowledge about matters relating to taxes and potential penalties for tax violations / embezzlement; second, according to a survey conducted that the letter of inquiry (for audits) increases compliance with those who avoid tax obligations by changing their perceptions of the risks faced; then celebrity reputations tend to fade when they are openly tried and related media coverage can increase the importance of punishments for non-compliance (Perez-Truglia and Troiano, 2018). Whereas, according to other previous studies, it has been shown that increasing the importance of these penalties increases the likelihood that offenders return to paying their tax debt; Finally, reports on tax evaders who have a reputation can change perceptions about other people's behavior and towards one's sense of responsibility (Garz & Pagels, 2018). The communication strategy implemented by P2Humas is also by optimizing other community services such as, Kring Pajak and Tax Amnesty Service so that tax amnesty participants can obtain information more easily, to further facilitate the dissemination of existing information and also Help Tax Desk Amnesty in the Tax Service Office (KPP) throughout Indonesia and in KPDJP. The communication strategy that has been made aims to establish closer, communicative and transparent relationships between the organizers and taxpayers / tax amnesty participants. Discussing communication strategies, in Cangara (2014: 64) that communication strategies are a concept developed by practitioners in dealing with a communication problem especially in relation to using communication resources or as a design made to change human behavior on a large scale. Besides that the organizers also tried to follow the dynamics of the current communication media which is the digital era, the P2Humas Directorate also utilizes digital media / platforms by using a website called the tax site; take advantage of live chat services, social media; Instagram; twitter; Facebook and digital advertising; advertise on youtube. In its implementation, the organizer adjusts the information content with the target of this tax amnesty. Because the target is teenagers to parents, men and women, all professions and backgrounds, the selection of content is adjusted. Content is made as attractive as possible with supportive visualization and accompanied by solid words but still clear (informative). As the picture above, the content is made with grammar that is still polite but accompanied by visualizations adapted to the present, as well as infographics that are made solid, clear and interesting. Not only that, to make it easier to search for tax amnesty, P2Humas KPDJP creates a special hashtag (#) for this program, which is #infopajak #amnestipajak. This was different from the DGT's social content in 2009 or the previous year, at that time the information that was to be conveyed about one of its programs, Sunset Policy, was not spread evenly and it was unclear what point it wanted to convey because it only wrote information very briefly, like the picture below this:



Picture 1.2 Uploaded by facebook account Direktorat Jenderal Pajak
Source: Facebook Direktorat Jendral Pajak Republik Indonesia

The socialization of the tax amnesty program that was carried out by the KPJP P2Humas Directorate together with the parties involved was fruitful, with increasing tax revenue for the period and receiving international awards for public relations programs that were carried out and received appreciation from many parties. The communication strategy in this program is considered successful and can have a large impact and achieve its objectives and also with the existence of this program KPJDP P2Humas Directorate together with the parties involved managed to change the image of tax in the eyes of the Indonesian people and to satisfy it. Because of this, the Tax Amnesty program was successful from a variety of things, from how information was changed as the media evolved and made the language style used to be more flexible and directed because DGT wanted to rejuvenate communication methods with the aim of making it more close to Tax Future Payer, the future taxpayers, enhancing DGT's cooperation with other partners, the P2Humas Directorate received the International PR award for the first time through this program, and enthusiastic people welcomed the tax amnesty and most The main thing is that from this massive socialization process, state revenues have exceeded the initial target of the Ministry of Finance and the Directorate General of Taxes. Based on the background above, the researcher was interested in conducting research on "Communication Strategy For SocializationTax Amnesty."

LITERATURE REVIEW

Tax

Taxes are community who contribute to the state (can be imposed) that are owed by those who are obligated to pay based to general regulations (laws) by not getting back achievements that can be appointed and used to finance general expenses due to state duties to organize a government (www.pajak.go.id). Whereas according to Soemitro in Sumarsan (2013: 3) that tax is the devolution of wealth from the people to the State Treasury to finance routine expenses and the surplus is used for public saving which is the main source for financing public investment.

Socialization

David A. Goslin argues (Ihrom, 2004: 30) Socialization is a learning process that is experienced by someone to gain knowledge of skills, values and norms so that he can participate as a member in his community group. Another opinion says that, Socialization is a long process, whether intentional or not, someone in his life conducts an internalization process (Solihat, 2005)

Public Relations

Public relations (PR) / Public Relations (PR) has many definitions, but there is one formula that can be accepted by all forum participants, namely Griswold's formula as follows (Gassing and Suryanto, 2016: 7-8) is a management function that evaluates public attitudes, adjusting the policies of the work procedures of an organization or individual with the public interest and conducting an action program to obtain understanding and public approval.

Organizational Communication

Organizational communication helps organizations achieve things that are the main goals of the organization for example: customer satisfaction, motivated employees, positive image or reputation and innovative and creative climate. All communication activities carried out by the organization, including promotions which include branding and positioning activities that are directed at achieving customer satisfaction goals, good product image, are organizational communication activities (Rosilawati, 2008).

Communication Strategy

According to a communication expert Middleton (1980) in Cangara (2013: 61) communication strategies are the best combination of all communication elements ranging from communicators, messages, media, communicants to influences designed to achieve optimal communication goals. Communication strategies are sometimes equated with communication wisdom, even though communication strategies are tips or tactics that can be done in carrying out communication planning, communication strategies are also part of communication planning to achieve its objectives. In carrying out communication strategies, communication planning must begin with the following steps (Cangara, 2014: 133-175):

1. Choose and assigning communicators, For that a communicator must be skilled in communicating, rich in ideas and creativity. There are three conditions that must be fulfilled by a communicator, namely (1) The level of people's trust in him (credibility); (2) Attractiveness (attractiv); (3) Power (power).
2. Established target targets and analyze that the audience needs Understanding the people who will be targeted by communication programs is very important, because all communication activities are directed to them. They are the ones who determine the success or failure of a program, because the amount of time, energy and time spent to influence them will be in vain if they are not interested in the program offered.

3. Message compilation technique Message is everything that is conveyed by someone in the form of a symbol that is perceived and accepted by the audience in a series of meanings. Techniques for preparing other messages in the form; (1) One sided issues and (2) Two sides issue.
4. Choosing media or communication channels Choosing communication media must consider the characteristics of the content and the purpose of the message to be conveyed, and the type of media that is owned by the audience. The contents of the message are packaging messages intended for the wider community and packaging messages for certain communities used as leaflets or group communication channels. Unesco gives instructions that in selecting communication media.
5. Cellphone and SMS In the political context, cellular telephones have become a communication medium to invite and influence communication activities in the political world. Through SMS, people can freely exchange messages and sharing their ideas or feelings.
6. Media production is Producing media depends on the type or the shape of the media used. The more complicated the media used, the longer that production process takes time.
7. Testing the initial communication material from The views of experts are important especially to provide input on matters that are often not noticed by media makers. Based on the initial test, revisions can be made in the form of reduction or addition to the things that have not been included in the advertisement or media before being disseminated.
8. Dissemination of communication media . Media dissemination greatly determines the success of a program, because if it is not in addition to wasting time and energy it can also be a waste of money. The spread of the media itself is different from each other, depending on the nature, characteristics and range of the media itself.
9. Analyze the effects of communication. All communication programs carrying out and have a purpose, which is to influence the target audience. Influence can occur in the form of changes in knowledge, attitudes and behavior. There are a number of concerns that the influence of the mass media is very small in changing people attitude in politics.
10. Mobilizing influential groups Mobilization done by moving the community to be able to understand, accept and understand the programs offered by us, To mobilize or mobilize the masses
11. Determination of budget plans Regarding the cost of media spending, in principle, depends on the target. There is no official benchmark, because there is no point of spending funds to advertise on television if the target audience is not covered by broadcast television, radio, newspapers.
12. Preparation of activity schedule Campaign or outreach activities must be carried out by taking into account conducive time, so that the campaign targets can be achieved. In determining the time must be taken into account the initial times and end times because many receive public attention.
13. Determination of the team work To carry out a communication program, reliable personnel are needed and understand communication tasks that will be carried out. The size of the team can be developed and reduced according to the scope of the program.
14. Communication evaluation and audit Evaluation is a method of assessment and assessment of the success of communication activities that have been carried out, with the aim of improving or increasing the success that has been achieved previously.

DISCUSSION

Choosing and Setting a Communicators Choosing and setting a communicator is one of the important things that can be determined by the success of a communication program. P2Humas Directorate in choosing communicators for the Tax Amnesty program. As written in the book Planning and Communication Strategy by Cangara (2014: 133-136), there are three conditions that must be fulfilled by a communicator, namely (1) the level of trust in others (credibility), (2) attractiveness (attractive), (3) power. Therefore the Directorate of P2Humas determined the President of the Republic of Indonesia at that time, the Finance Minister and other relevant Ministers as well as the assistant leaders involved.

Setting Target Targets and Auditing Needs Analysis

The success of a communication program is the audience's enthusiasm. Because this program belongs to the national / central government, the determination of the target audience is also the result of counseling or research from several parties, one of which is Bank Indonesia and when the law drafting process, the target audience is divided based on the ransom value to be paid. In contrast to Cangara (2014: 137) which states that in order to know and understand community segmentation, researchers often start by scanning community characteristics. There are three ways that can be used to map community characteristics

Message Arrangement Technique

In communication programs, messages are very important and sensitive. The messages that are important will form perceptions of audiences, and therefore it must be carefully and carefully arranged. This communication program from the tax Amnesty belongs to invite the public to participate and become part of the Tax Amnesty, therefore the message delivered is persuasive, interesting and because of this program is intangible, the message must be clear, more complete, easy to understand and profit what will be obtained from this Tax Amnesty program.

Choosing Media or Communication Channels

For the wider community, the dissemination of messages is better through mass media that can be accessed easily. The development of the media is also felt to be very dynamic, therefore in its election it must be adjusted to the needs and targets of the audience needed. Media and Public Relations have a very close relationship as stated in previous research (Ardhoyo, 2013) Public Relations and the media are partners that are mutually beneficial, important and inseparable. In the communication program of the Tax Amnesty, the P2Humas Directorate chose all of the mass media to mediate its communication. This is done because it is felt that the target of a very broad audience is that all Indonesian people must obtain information about this Tax Amnesty equally.

Cellular Phone and SMS

Telephone and SMS services are considered to be excellent for distributing information, because it is considered that all Indonesians have these communication devices because of their relatively low cost and easy use. Because not all people can attend direct face-to-face socialization on the Tax Amnesty program held by P2Humas KPDJP, this telephone and sms service can help people to ask questions, expressing the opinions and much more things.

Media Production

The media production, a team of programs must choose who to cooperate with, with expectations. Therefore the Directorate of P2Humas KPDJP collaborates with external vendors to produce media content. P2Humas production for outdoor print media advertisements, tv, radio, newspapers, social media and others. so that the message to be conveyed can be accepted by the community.

Early Test of Communication Material

This initial test of communication material to be delivered is ignored by some parties, in fact this can also be a fatal mistake if it is not done. The initial test of communication is important because there are differences in the media used and the target audience. The P2Humas Directorate together with the dissemination team of the Tax Amnesty program conducted an initial test of the communication material that will be delivered by the communicators to the public and which will be uploaded to social media and websites. This is supported by the opinion of Cangara (2014: 163) that the opinions of these experts are important, especially in providing input on matters that are often not noticed by media makers.

Media Communication Spreader

Media dissemination is one of the most important parts in planning and communication strategies, because without dissemination the information will not reach the public. Every media has a different character, so the method of distribution is different. The P2Humas Directorate utilizes available public facilities and cooperates with several parties to socialize the Tax Amnesty program. Public places in question are places or areas that are often visited by the public, such as hospitals, shopping centers, community service offices, stations, terminals, bus stops, airports and others. In Cangara (2014: 164) said the dissemination of media greatly determines the success of a program, because not only will it waste time and energy it can also be a waste of money.

Analyzing Communication Effects

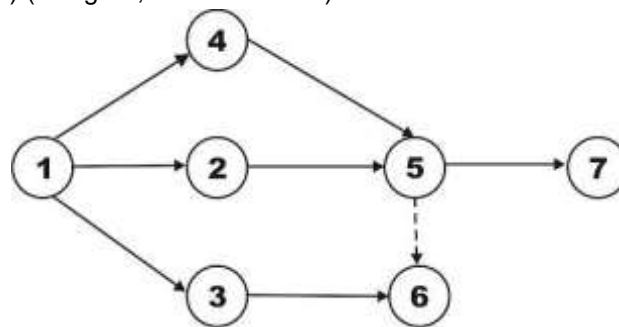
Assessing the influence or effect of communication from a program is to find out how far the success of the program is, how many are participating and others. As did the P2Humas Directorate in the Tax Amnesty program, namely reviewing or analyzing the extent to which the results obtained from communication activities have been carried out. The effect or effect obtained is in the form of positive things, namely the number of audiences present in each face-to-face socialization program of the Tax Amnesty Program and the number of participants in the Tax Amnesty program.

Mobilization which done by mobilizing the community

Which can be able to understand, understand, and accept the programs offered. To mobilize or mobilize the masses, communication channels can be used, one of which is the public communication channel by mobilizing the masses to attend public meetings, open stages, musical performances, sports tournaments, cheap markets and the like (Cangara, 2014: 168). This method is implemented by P2Humas for the Tax Amnesty program, in order to increase the attractiveness of the community to join the program. The main groups invited to collaborate included APINDO, KADIN, HIPMI, HIMBARA and PERBANAS.

Determination budget of planning

Organizing and compiling an activity schedule in a communication program is very important. The preparation of this communication activity schedule must also use clear planning and strategy so that no errors occur in its implementation. In this case the P2Humas Directorate coordinates with the parties involved. For the schedule, the President of the Republic of Indonesia must coordinate with presidential staff and adjust the President's schedule, as well as the relevant ministers coordinated in advance with secretaries of ministers and other teams. Whereas socialization using mass media (print, digital, outdoor) involves other competent parties in their bidding, for example with advertising agencies, advertising / communication consultants. The preparation of the schedule of communication activities carried out by the Directorate of P2Humas is similar to the PERT and CPM models of Dr. C.E Clark is a mathematician. PERT Model (Program Evaluation and Review Techniqu)) This is indeed a little complicated but has the advantage of being able to capture many activities that are carried out simultaneously (simultaneous) (Cangara, 2014: 171-172).



Picture 3. PERT Model communication

Determination of Team Work

The continuity of an event must be supported by a professional work team in order to achieve the objectives of the program. In addition to professionals, the parties involved must also be competent in their field. As contained in Cangara (2014: 172-174) To carry out a communication program, reliable personnel are needed and understand communication tasks that will be carried out.

Communication Evaluation and Audit

Evaluation is a method and assessment of the success of a communication activity that has been carried out, with the aim of assessing and increasing the success of the event. After carrying out all planned communication activities, the organizer must conduct an assessment or evaluation of the communication activities.

CONCLUSION

Determination of Strategies in Communication Planning in the Tax Amnesty program conducted by the Directorate of P2Humas consists of fourteen stages which have been included in discussion. The strategy that is a mainstay of the P2Humas Directorate in the Tax Amnesty program is to use all existing communication media, establish cooperative relationships with partners and invite government leaders, one of whom is the President of the Republic of Indonesia, to be a communicator and do it. it all in face to face for socializing the Tax Amnesty program.

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