



# Bailiff's Interpersonal Communication Skill in Enhancing Good Governance in Maros Tax Office

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**Abstract.** Increases in annual tax target should be balanced with the human resource development in directorate general of taxes, an institution responsible for collecting tax from the community. One of the tax source components lies in the tax collection, which is inseparable from the bailiff's roles. In carrying out the collection process, the bailiff should possess an adequate understanding of the prevailing tax rules and proper communication skills with taxpayers. Interpersonal communication skill serves as one of the main supporting elements of a successful tax collection. The present study examines the effect of interpersonal communication skills on good governance improvement in terms of tax service to taxpayers. In this study, a descriptive analysis was applied in which the data were obtained from interviews with bailiffs in Maros tax service office. The study found that interpersonal skill is pivotal in determining a successful tax collection process. Its main indicators are professional attitude and communication skills. Bailiffs with adequate interpersonal skills are likely to deliver complete, holistic information to taxpayers, satisfying one of the aspects of good governance, i.e., Service equality.

**Keywords:** Interpersonal communication · tax bailiff · taxpayer · Good governance

## 1 Introduction

Directorate General of Taxes (DJP) is the Indonesian government institution responsible for securing state revenue, powered by more than forty-two thousand tax officers spread in the entire Indonesian territory. This large number of employees are responsible for securing the state's increasingly higher tax target every year by improving public awareness of their tax obligation and understand the importance of taxes for the state development. Tax officers are also responsible for providing tax-related information and consultation to the taxpayers and potential taxpayers.

In this regard, tax officers are expected to have equal understandings between one another when delivering tax-related information to avoid taxpayers' misinterpretation. Tax officers are also demanded to timely respond to the tax issues taxpayer's encounter.

During their duties, tax officers should accompany, guide, and inform the taxpayers about the taxation. As a communicator, it is necessary for tax officers to have a comprehensive knowledge and skills to communicate their knowledge effectively to achieve the

communication goal. Tax officers should possess adequate communication skill, which consist of knowledge, experience, and expertise in tax policy, tax, administration, tax laws, and public service motivation.

Having adequate communication competence allows tax officers to deliver the messages and tax information to taxpayers or potential taxpayers more easily. The communication forms carried out by tax officers include dissemination, socialization, and consultation. The use of communicative, easy-to-understand languages can draw taxpayers and potential taxpayers' interest and curiosity on the delivered messages.

Indonesia's self-assessment system requires tax payers to independently report and pay their tax obligation, leaving a possibility of taxpayers committing tax violations. One of the possible violations is the taxpayers' unwillingness to pay the tax arrear, which obliges the bailiff to perform the tax arrear collection.

To perform the collection, bailiffs should possess adequate understandings of tax regulation, particularly those related to tax collection, and good communication skill with the taxpayers. Poor understanding and communication skills are likely to make the collection process fails to meet the expectation.

Taxpayers should possess a good communication skill, as stated by the Head of South Sumatera and Bangka Belitung Archipelago Regional Directorate General of Taxes, Samon Jaya during in his opening statement during the 2016 Tax Bailiffs Training in Palembang It is important to master effective communication skills, as bailiffs are expected to exhibit persuasive and friendly communication to any individuals, especially taxpayers, during their tasks (Samon Jaya, Website BPPK, 2016).

Bailiffs' good communication skill can improve the Directorate General of Taxes' image and taxpayers' willingness to do their responsibility. Sibolga tragedy was one of the cases emerging from bailiff's lack of communication competence, in which a taxpayer in 2016 murdered a bailiff, Parada Toga Fransiano, and a security officer, Soza Nolo Lase, from Sibolga Tax Service Office during the tax collection. According to the Tax Director General, this incident occurred due to tax officers' inadvertency, "We were off guard, as they (taxpayers) saw the area was safe, and one of them (Sozanolo) was a native Nias person" (Ken Dwijugiastead, Website BBC.com).

Bailiffs should possess adequate communication skill, which consist of knowledge, experience, and expertise in tax policy, tax, administration, tax laws, and public service motivation.

Spitzberg and Cupach view that one's communication competence can be seen from the effectiveness of their verbal and non-verbal communication (Liliweri, 2015: 412). Therefore, bailiffs should have a good attitude and communication style to make it effective. A good communication style can be useful in improving taxpayers' satisfaction with tax service, and positively influence the taxpayers in fulfilling their responsibility of tax return and payment. Having sufficient communication skills allow bailiffs to know the taxpayers better through the use of easily understandable language, since not all taxpayers understand legal languages.

One of the principles of good governance is the service equality, i.e., every individual possesses an equal chance to improve and maintain their well-being. The equality principle creates a mutual trust between the tax service office and the public through the provision of information and easy access to accurate, adequate information.

Maros Tax Office Service was selected as the research site as it is one of the tax offices with high tax collection target. This study aims to scrutinize the bailiffs' communication competence in Maros Tax Service Office, providing a reference for other tax offices in Indonesia.

## 2 Research Method

This survey study involved bailiffs at Maros tax service office and employed Spitzberg and Cupach's indicators of communication competence, namely knowledge, skill, self-concept, character, and motivation.

The data were obtained from four participants and analyzed using qualitative descriptive analysis technique (Table 1).

**Table 1.** Survey statement

No.	Indicator
<b>KNOWLEDGE</b>	
1	Good tax-related knowledge and understanding.
2	Problem analysis skill at work
3	Problem-solving skills at work
4	Responsive skills in answering taxpayers question during tax collection
<b>SKILL</b>	
5	Adequate communication skill when delivering tax-related information.
6	Communication skills in helping taxpayers understand the tax-related information.
7	Skills in providing a quick services.
<b>SELF-CONCEPT</b>	
8	Having a polite, neat appearance
9	Showing good language when delivering information to taxpayers
<b>CHARACTER</b>	
10	Being a good listener when receiving taxpayers' complaints.
11	Giving a satisfying answer to taxpayers' problem.
12	Possessing an ice-breaking skills to build rapport with taxpayers.
<b>MOTIVATION</b>	
13	Being able to provide tax-related information and respond to taxpayers' feedbacks properly.
14	Being able to adjust to the situation (e.g., using local language) to allow taxpayers understand more easily.

### 3 Findings and Discussion

Interviews with bailiffs in Maros Tax service office show that each indicator has a very high score (Table 2).

The indicator of knowledge consisted of four statements, and all respondents consider these aspects are important for a bailiff. The mean score of this aspect was 4.

The indicator of skill comprised three statements, and all respondents in this study find these three aspects highly important for bailiff when communicating with the taxpayers, as indicated by the mean score of 4.8.

**Table 2.** Survey Result

No.	Indicator	Respondent				Mean Score
<b>KNOWLEDGE</b>						
1	Good tax-related knowledge and understanding.	4	4	4	4	4
2	Problem analysis skill at work	4	4	4	4	4
3	Problem-solving skills at work	4	4	4	4	4
4	Responsive skills in answering taxpayers question during tax collection	4	4	4	4	4
Mean Score						<b>4</b>
<b>SKILL</b>						
5	Adequate communication skill when delivering tax-related information.	5	5	4	5	4.7
6	Communication skills in helping taxpayers understand the tax-related information.	5	5	5	5	5
7	Skills in providing a quick services.	5	4	5	5	4.7
Mean Score						<b>4.8</b>
<b>SELF-CONCEPT</b>						
8	Having a polite, neat appearance	4	5	5	4	4.5
9	Showing good language when delivering information to taxpayers	4	4	4	5	4.2
Mean Score						<b>4.3</b>
<b>CHARACTER</b>						
10	Being a good listener when receiving taxpayers' complaints.	4	4	4	4	4
11	Giving a satisfying answer to taxpayers' problem.	4	4	4	4	4
12	Possessing an ice-breaking skills to build rapports with taxpayers.	4	4	5	4	4.2
Mean Score						<b>4</b>

(continued)

**Table 2.** (continued)

No.	Indicator	Respondent				Mean Score
<b>MOTIVATION</b>						
13	Being able to provide tax-related information and respond to taxpayers' feedbacks properly.	4	4	4	5	4.2
14	Being able to adjust to the situation (e.g., using local language) to allow taxpayers understand more easily.	4	4	4	4	4
Mean Score						<b>4.1</b>

Self-concept comprised two statements, and two respondents agree that having a polite, neat appearance is very important for a bailiff, as indicated by the mean score of 4.3.

Regarding the characteristic, this aspect was measured using three questions. All respondents in this study agreed that bailiff should be a good listener for the taxpayers, as indicated by the mean score of 4.

The aspect of motivation comprises two statements, and one respondent agree that the ability to properly deliver information and respond to taxpayers' feedback is highly important for a bailiff, as indicated by the mean score of 4.3.

This study found that Bailiffs in Maros tax service office see communication skill is highly necessary for them to possess, as indicated by the highest mean score among other aspects.

This study also found that bailiff's awareness of providing quick service for taxpayers is also important, as it can affect the public service quality.

## 4 Conclusion

Service and Communication are inseparable in public service, and the latter appears to determine the success of Public service. Therefore, communication is one of the most important aspect in public service officers when carrying out their task and function (Hardiyansyah, 2015: 4). Communication plays pivotal roles in public service. Poor public service quality is likely to result in people's lower trust in public service providers. In this regard, satisfaction with the service may determine the degree of service success, in which the service meets the expectation and needs. According to Murgatroyd, quality is the totality of features of a product services that bears on its ability to satisfy given needs. Quality is represented by the service's nature of beyond-expectation, thus satisfying the public needs (Mukarom dan Laksana, 2015: 105).

It is necessary for a bailiff to have adequate interpersonal skills during the collection process, particularly in order to deliver tax-information to the taxpayers. A satisfying service is likely to improve the good governance level of Maros Tax Service Office.

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**Authors' Contributions.** All author conceived and designed the study. Andi Rahadi conducted the research, analyzed the data and wrote the paper. All authors contributed to manuscript revisions.

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