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IMPLEMENTATION OF MINISTER OF FINANCE REGULATION NUMBER PMK 131/PMK/2024 AT THE JAKARTA SETIABUDI DUA TAX OFFICE: A GEORGE EDWARD III MODEL PERSPECTIVE

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Nisa Arifah PUTRIARA[1], Supriyadi SUPRIYADI[2]
[1,2]State Finance Polytechnic STAN
Corresponding author: Nisa Arifah Putriara
E-mail: 4121210099_nisa@pknstan.ac.id

Abstract:
This study aims to analyze the implementation process, challenges, and strategies of the enforcement of Minister of Finance Regulation Number 131/PMK/2024 at KPP Pratama Jakarta Setiabudi Dua. The theoretical framework employed is George Edward III's model of public policy implementation, which includes the variables of communication, resources, disposition, and bureaucratic structure. This research adopts a qualitative method with deductive thematic analysis techniques. Primary data were collected through in-depth interviews with officers from KPP Pratama Jakarta Setiabudi Dua, officials from the Directorate General of Taxes (DJP) Head Office, tax practitioners, and academics. Secondary data were obtained from policy documents, institutional reports, and academic literature. The findings reveal that, in general, the implementation of the regulation has been fairly effective, although several significant challenges remain, including limited time for information dissemination, heterogeneity in public tax literacy levels, instability of the Core Tax Administration System (CTAS), and staff competency issues. To address these challenges, identified strategies include implementing more massive and segmented socialization, developing a public communication strategy, producing educational content on social media, implementing a pilot project on certain Coretax modules, utilizing legacy applications as a transitional solution in the administrative process, and staff training.
Keywords: Challenges, PMK 131/PMK/2024, Policy Implementation, Strategy.

INTRODUCTION

As a key component of a country's economic system, taxes play a crucial and irreplaceable role in supporting various crucial sectors of society. According to Ilyas and Richard in Atmajaya (2022), one of the functions of taxes is as a budgetary instrument, namely, collecting state revenue as much as possible in accordance with applicable laws and regulations. The collected funds are allocated to finance various types of routine expenditures and development.

State revenue from the tax sector comes from various types of levies. These include Value Added Tax (VAT), Income Tax (PPh), Land and Building Tax (PBB), and Sales Tax on Luxury Goods (PPnBM). Additionally, tax revenue also comes from Stamp Duty, Excise Duty, Import Duty, and Export Duty (Agasie & Zubaedah, 2022). As stated by Inayatul & Adnan (2017), Income Tax (PPh) and Value Added Tax (PPN) are two types of taxes that contribute significantly to state revenue.

Value Added Tax (VAT) is a tax on the consumption of goods and services within the customs area, imposed in stages at each production and distribution channel (Law No. 6 of 2023). As stated by Wijayanti (2015), as cited by Renata et al. (2016), as a developing country with a high consumption rate, Indonesia makes consumption activities one of the main drivers of the economy. Increased public consumption directly impacts VAT revenues, which play a crucial role in maintaining national fiscal stability.

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In an effort to maintain stability and achieve tax revenue targets, the government, through the Directorate General of Taxes, is striving to issue tax regulations that can effectively achieve the established targets (Pramudita & Okfitasari, 2022). According to Kurachman (2024), this effort is supported by a new, more comprehensive policy, Law No. 7 of 2021 concerning the Harmonization of Tax Regulations (HPP Law). According to Rahma (2022), as cited by Agasie & Zubaedah (2022), the HPP Law is a form of tax reform that combines all tax regulations designed to broaden the Value Added Tax (VAT) base. One key policy within the law is the VAT rate increase from 10% to 11% in April 2022 and to 12% no later than January 1, 2025.

However, when this regulation was to be implemented in accordance with statutory provisions, controversy arose, with many people protesting or objecting, deeming it inappropriate in the still-unstable economic climate (Leon et al., 2025). In response to the various objections and dynamics emerging from the public, the government ultimately took more measured policy steps in implementing the Value Added Tax (VAT) rate increase. This policy is outlined in Minister of Finance Regulation Number 131 of 2024 (PMK 131/PMK/2024), which serves as the legal basis for the technical implementation of the latest VAT policy.

This policy was formulated to create fairness in society, requiring an appropriate policy for setting Value Added Tax (VAT) rates. This regulation outlines the latest VAT calculation method, which was enacted on December 31, 2024, and took effect on January 1, 2025.

To calculate VAT on luxury goods during the transition period (January 1, 2025 – January 31, 2025), follow these steps:

$$12\% \text{ X } \frac{11}{12} \text{ X Selling price}$$

Then, the imposition of VAT on luxury goods after the transition period (starting February 1, 2025) is as follows:

$$12\%\ X\ Selling\ Price\ or\ Import\ Value$$

Meanwhile, the imposition of VAT on non-luxury goods and services, there is no transition period (starting January 1, 2025), namely:

$$12\%\ X\ \frac{11}{12}\ X\ (import\ value/selling\ price/replacement).$$

With these regulations, the government strives to balance the target of increasing state revenues with protecting public purchasing power. Protection is specifically targeted at the lower-middle class, ensuring that tax policies can be implemented fairly, proportionally, and without hindering the ongoing national economic recovery. According to Mardiasmo (2016), as cited by Andriani (2021), to achieve justice in accordance with the objectives of the law, laws and tax collection mechanisms must be implemented fairly and equitably.

However, based on available data, national tax revenue in the first quarter of 2025 is likely to decline compared to the same period in 2024. This can be seen in Table 1.

Table 1. Comparison of National Tax Revenue Realization in the First Quarter of 2024 and 2025

Month	2024		2025	
	Realization	**% Against Apbn Target**	**Realization**	**% Against Apbn Target**
January	149,25 T	7,50 %	88,89 T	4,06 %

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February	269,02 T	13,53 %	187,80 T	8,60 %
March	393,91 T	19,81 %	322,60 T	14,70 %
April	624,19 T	31,38 T	557,10 T	25,40 %

Source: compiled by the author from the 2024 and 2025 State Budget Press Conferences

According to Table 1.1, national tax revenue realization in the first quarter of 2025 decreased compared to the same period in 2024. In each month from January to April 2025, both the nominal value and the percentage of the State Budget target were lower than the previous year. This indicates that the 12% VAT rate adjustment policy stipulated in Minister of Finance Regulation 131/PMK/2024 has not had an optimal impact on increasing tax revenue in the short term, despite its aim of creating fairness and strengthening state revenue.

The decline in national tax revenue aligns with VAT revenue data from the Jakarta Setiabudi Dua Pratama Tax Office (KPP Pratama). This can be seen in Table 1.2.

Table 2. Comparison of VAT Revenue Realization for the First Quarter of 2023-2025 at the Jakarta Setiabudi Dua Pratama Tax Office

Month	2023		2024		2025	
	Amount	% Against Revenue Target	Amount	% Against Revenue Target	Amount	% Against Revenue Target
January	93.681.481.160	3,11 %	201.880.089.384	6,97 %	-62.919.222.563	-1,65 %
February	171.555.404.776	5,69 %	206.047.914.375	7,11 %	-190.306.790.170	-5,01 %
March	275.952.698.207	9,15 %	284.930.781.389	9,84 %	-101.698.612.940	-2,67 %
April	355.656.602.088	11,79 %	325.085.866.389	11,22 %	8.522.488.859	0,22 %

Source: compiled by the author from the 2024 and 2025 State Budget Press Conferences

Based on the data in Table 1.2, VAT revenue realization at the Jakarta Setiabudi Dua Tax Office (KPP Pratama) experienced a significant decline in the first quarter of 2025 compared to 2023 and 2024. While in 2023 and 2024, the VAT contribution to the tax revenue target reached 11.79% and 11.22%, respectively, in 2025, it was only 0.22%.

This research has academic urgency to enrich the literature on tax policy in Indonesia, particularly regarding the implementation of technical regulations, which often have not been studied in depth. This motivates the author to assess the implementation process of PMK 131/PMK/2024, including the challenges and strategies involved. Based on the above, this thesis proposal is submitted with the title "Implementation of the Minister of Finance Regulation Number PMK 131/PMK/2024 at the Jakarta Setiabudi Dua Pratama Tax Office".

METHODS

Research Type. This study employed a descriptive method using a qualitative approach. This approach was chosen because it focuses on describing the implementation of Minister of Finance Regulation Number PMK 131 of 2024 at the Jakarta Setiabudi Dua Pratama Tax Service Office.

According to Creswell (2017), qualitative research is an approach used to deeply examine the perceptions, experiences, and understanding of individuals or groups regarding an issue related to social or humanitarian aspects. In this method, the researcher acts directly as the primary instrument. Data is collected using combined techniques (triangulation), analyzed inductively or qualitatively, and the results focus more on understanding meaning than making broad generalizations.

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Research Location and Time. The research was conducted at the Jakarta Setiabudi Dua Pratama Tax Service Office (KPP), located at Jalan HR Rasuna Said Blok B Kavling 8, Setiabudi, South Jakarta, DKI Jakarta. The research was conducted for the initial period following the issuance of Minister of Finance Regulation Number PMK 131 of 2024 until April 2025.

Data Collection Method. The data and information used by the researchers in this study were primary and secondary data. The following is an explanation of the selected data types and sources.

Primary Data. According to Narimawati (2006), as cited by Warahmah et al. (2023), primary data is data obtained from information obtained from primary sources and not yet available in compiled or documented form. Primary data was collected through in-depth interviews. This study selected semi-structured interviews. As stated by Creswell (2017), semi-structured interviews are an interview method that begins with a number of predetermined topics, followed by several core questions relevant to the research. The primary data sources were obtained through interviews with:

a. Head of Supervision Section IV, KPP Pratama Jakarta Setiabudi Dua.
b. Account Representative (AR) of KPP Pratama Jakarta Setiabudi Dua.
c. Functional Assistant for Tax Counseling at the Jakarta Setiabudi Dua Tax Office.
d. Head of the Internal Relations Section, Sub-Directorate of Tax Public Relations, Directorate of Service Counseling and Public Relations, Directorate General of Taxes, Head Office.
e. Functional Counselor, Directorate of Service Counseling and Public Relations, Directorate General of Taxes, Head Office.
f. Tax Consultant, PRAS Inc.
g. Lecturer at the State Finance Polytechnic, STAN.

Secondary Data. According to Moelong (2017), as cited by Putri et al. (2021), secondary data sources are those that provide information indirectly, usually through intermediaries such as other individuals or through archives and written documents. In this research process, secondary information is accessed through a broad literature review, including policy documents, institutional reports, and academic literature such as scientific journals. According to Creswell (2017), a literature review is a written summary that organizes various sources, such as journals, books, and relevant documents, to present theories and previous and current information relevant to the research topic.

Data Analysis Techniques. Qualitative data analysis is a systematic process that includes describing, classifying, and connecting observed phenomena with the researcher's conceptual framework. Sugiyono (2013) states that the data analysis process in qualitative research begins even before the researcher directly enters the field, continues during the data collection process, and continues until the final stage after the fieldwork is completed.

In this study, the data analysis used thematic analysis. According to (Boyatzis, 1998, in Poerwandari, 2007), as cited by Azizah & Indrijati (2025), the thematic data analysis process serves as a tool for transforming qualitative information into other qualitative data, with adjustments made based on the researcher's needs.

Thematic analysis involves the relationships between domains and exploring how these relationships relate to the overall context. Researchers can utilize identified themes as a structural framework. A theme can be developed into a separate paragraph or section, where the theme label, or variations thereof, can serve as section or subsection headings (Onwuegbuzie et al., 2012). The thematic analysis used was a thematic-deductive (theory-driven) analysis. According to Azizah & Indrijati (2025), analysis using this approach aims to group findings in the field within a theory.

RESULT AND DISCUSSION

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Implementation of Minister of Finance Regulation Number 131 of 2024 at the Jakarta Setiabudi Dua Tax Office; 1. Communication. According to Onong (1997), as cited by Sikumbang (2014), communication is the activity of conveying information or messages from one individual to another. Policy communication can be defined as the process of conveying messages or information related to policies from the policymaker to the policy implementer (Fahlavi, 2018).

Edward III, as cited by Fashihah (2019), defines three main aspects of communication: transmission, consistency, and clarity. The explanation of the communication aspects in the implementation process of Minister of Finance Regulation Number 131 of 2024 is as follows:

a. Transmission. The transmission of information regarding Minister of Finance Regulation Number 131 of 2024 at the Jakarta Setiabudi Dua Tax Office is divided into two main processes: delivery to internal and external parties.

The internal communication process (employees at the Jakarta Setiabudi Dua Tax Office) was carried out in stages from the head office to each office head or each Echelon 4 employee, who were then forwarded to lower levels via official memos in the Satu Kemenkeu application.

After information regarding PMK Number 131 of 2024 was disseminated through Satu Kemenkeu, internal dissemination followed. As reported by an informant from the Jakarta Setiabudi Dua Tax Office, internal dissemination was conducted online from the head office. In-House Training (IHT) was then conducted at the Jakarta Setiabudi Dua Tax Office to ensure all employees were aware of PMK Number 131 of 2024. In-House Training (IHT) is a capacity-building program through continuous education and training to support the professionalism of tax officials (Sumardjito et al., 2012).

Dissemination to external parties was also conducted. This dissemination took the form of two-way communication through socialization using tax classes. In addition, one-way communication is also conducted through social media owned by the Jakarta Setiabudi Dua Tax Office (KPP Pratama). The social media used are Instagram, Facebook, and YouTube. According to Faizin (2016), as quoted by Boediono, Riana, and Sri (2018:25), socialization is an effort undertaken by the Directorate General of Taxes through various means to convey information regarding tax regulations and activities.

b. Clarity. Edward III, in Handoko (2016), stated that for a policy to be implemented properly, its implementation guidelines must be understood by implementers, and the accompanying communication must also be clear. Unclear communication messages can lead to inaccurate interpretations and even potentially deviate from the policy's original intent. According to data obtained in the field, PMK Number 131 of 2024 is considered clear by Directorate General of Taxes (DGT) employees. However, some taxpayers still have questions regarding the invoice codes used. Due to the issuance of Minister of Finance Regulation Number 131 of 2024, most tax invoices use code 04.

c. Consistency. Consistency is necessary to ensure that policy implementation runs smoothly and avoids confusion among implementers and target groups. Instructions conveyed during the policy communication process must be clear and consistent, as frequent changes can lead to uncertainty at the implementation level (Fahlavi, 2018). According to interviews, informants unanimously stated that Minister of Finance Regulation Number 131 of 2024 has been consistent since its initial issuance. However, the government issued Minister of Finance Regulation Number 11 of 2025 as a clarification for taxable objects that, prior to the issuance of Minister of Finance Regulation Number 131 of 2024, had used a different tax base (DPP).

2. Resources. According to Fahlavi (2018), the role of resources is crucial in policy implementation. Even if established regulations are clear and communicated accurately, without

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competent and responsible policy implementers, the policy will not be implemented optimally and effectively.

Edward III, as quoted by Fashihah (2019), stated that there are three main aspects of communication: transmission, consistency, and clarity. The explanation of the communication aspects in the implementation process of Minister of Finance Regulation Number 131 of 2024 is as follows:

a. Staff. The staff or employees involved in the implementation of Minister of Finance Regulation Number 131 of 2024 at the Jakarta Setiabudi Dua Pratama Tax Office (KPP Pratama) are tax counselors and employees from the Supervision Section.

Based on interviews with informants, it can be concluded that the human resources (HR) involved in the implementation of PMK Number 131 of 2024 are deemed to have adequate competencies and qualifications. Informants from within the tax service office stated that the implementing staff are competent and meet the requirements to implement the policy. This aligns with the opinions of external parties, such as tax consultants, who assess that employees who directly interact with taxpayers, such as tax advisors, have an excellent understanding and responsiveness to regulatory changes. Furthermore, academics' views also support these findings.

Academic informants stated that the quality of tax advisors and field officers is unquestionable, as they have demonstrated a strong understanding and experience that supports policy implementation.

This aligns with Kalangi (2015)'s assertion in Nurisyah (2019), stating that in government institutions, the performance of state officials is strongly linked to the quality of public services. Although the institution is not profit-oriented (non-profit), employees are required to possess high levels of competence and qualifications, as this influences the level of public trust in government agencies.

b. Information. According to an informant, the information resources held by the Jakarta Setiabudi Dua Pratama Tax Office (KPP Pratama) are intended for the taxpayers under their control. However, research conducted on these resources suggests that they are sufficient to serve as a basis for policy implementation. Information regarding this policy can be accessed through social media channels owned by the Jakarta Setiabudi Dua Pratama Tax Office (KPP Pratama Jakarta Setiabudi Dua).

This information is also supported by the availability of information held by external parties. For example, as described by informants, this includes articles written by DGT employees and the DGT's website. This aligns with Edward III's statement in Fashihah (2019), which states that the availability of information resources is a crucial factor in policy implementation procedures.

c. Authority. Based on interview data, the implementation of PMK Number 131 of 2024 does not involve any specific delegation of authority to employees. As stated by informants, DGT employees implement this policy (PMK 131/PMK/2024) in accordance with their respective duties and functions, in accordance with applicable regulations.

With this clear authority, it is expected that employees can maximize their responsibilities. This aligns with Ravaldi (2018), who stated that the existence of authority plays a crucial role in ensuring that policy implementation aligns with applicable legal provisions.

d. Facilities. All informants, who are employees of the Jakarta Setiabudi Dua Pratama Tax Office, considered the facilities, including hardware, software, workspace, and network infrastructure, to be adequate.

Facilities or infrastructure here extend beyond physical objects and buildings. Infrastructure, such as digital systems or applications used in implementing Ministerial Regulation No. 131 of 2024,

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also plays a role in supporting the success of the implementation process. As is known, this Ministerial Regulation was issued simultaneously with a new system implemented by the Directorate General of Taxes (DGT), Coretax. According to Mairil (2016), the system is a crucial aspect in completing work optimally and efficiently. According to informants, Coretax hampered the process for approximately the first three months. This caused companies and entrepreneurs difficulty issuing invoices, which resulted in a lack of revenue. However, it is important to note that Coretax is not the only factor contributing to the decline in state revenue.

3. Disposition. According to Fahlavi (2018), for a policy to be implemented optimally, implementers need not simply understand the tasks required and have the intention to carry them out. They also need to be equipped with adequate competencies to ensure effective and efficient policy implementation.

According to Edward III in Hasibuah et al. (2016), as cited by Fashihah (2019), dispositional aspects of the policy implementation process include:

a. Appointment of Bureaucrats. The recruitment and placement process for policy implementers, particularly those oriented toward public interest, is crucial.

Based on the explanations provided by informants, all informants unanimously stated that there are no special considerations regarding employee commitment or loyalty to established policies. Employees work according to their usual duties and functions as stipulated in Minister of Finance Regulation Number 184/PMK.01/2020 of 2020.

b. Incentives. According to Edward III in Hasibuah et al. (2016), as cited by Nurisyah (2019), incentives are seen as an effective strategy in directing the behavioral tendencies of policy implementers. In implementing PMK Number 131 of 2024, all employees at the Jakarta Setiabudi Dua Pratama Tax Office (KPP Pratama) did not receive any form of incentives.

4. Bureaucratic Structure. Mulyadi, in Hasibuan et al. (2016), as cited by Nurisyah (2019), emphasized that bureaucratic structure plays a crucial role in the policy implementation process. This bureaucratic structure encompasses two main aspects: the implementation mechanism and the organizational structure of the implementers themselves.

According to Edward III in Abdal (2015), the bureaucratic structure has two main characteristics that significantly influence the implementation of public policy:

a. Standard Operating Procedures (SOPs). Based on research findings, in implementing PMK Number 131 of 2024, no new SOPs were created to be used by Directorate General of Taxes employees.

b. Fragmentation. According to interviews with informants, it was shown that in implementing PMK Number 131 of 2024, responsibility was held by several units. However, this remained in line with the duties and functions of each unit. For example, extension workers had a role in providing education and outreach when PMK Number 131 of 2024 was first issued. Then, the Account Representative (AR) helps answer questions from Taxpayers regarding PMK Number 131 of 2024 during the consultation.

Challenges in Implementing Ministerial Regulation Number 131 of 2024 at the Jakarta Pratama Tax Office (KPP Pratama) in Setiabudi Dua. According to Young and Quinn in Suharto (2008:43), as cited by Pambudi (2018), public policy is defined as a series of steps focused on achieving goals. This policy is generally not formed from a single decision, but rather consists of various alternative actions or approaches designed to achieve specific goals for the common good. However, the implementation of any public policy certainly presents challenges.

Therefore, the challenges in implementing Ministerial Regulation Number PMK 131/PMK/2024 at the Jakarta Pratama Tax Office (KPP Pratama) in Setiabudi Dua include:

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1. Challenges in Communication. Based on informant interviews, the first challenge in communication is the limited time available for information delivery. Finance Ministerial Regulation Number 131 of 2025 was issued on December 31, 2024. This regulation took effect on January 1, 2025. This meant that the public and related parties lacked sufficient time to understand and prepare for the new regulations. Dissemination of information was required on a large scale.

The second communication challenge is the differing levels of public literacy, which necessitates differentiation in the development of communication narratives. For corporate or professional taxpayers, a technical narrative approach may be appropriate. However, for micro-businesses or individual taxpayers, a simple and easily digestible narrative is required. The difficulty in designing targeted communication is a significant obstacle in disseminating information about this policy.

2. Resource Challenges. Research findings indicate that resource challenges relate to facilities and staff. The facilities that pose a challenge in the implementation of Finance Ministerial Regulation Number 131 of 2024 are not physical facilities or buildings, but rather systems. The tax system currently being intensively implemented is the Core Tax Administration System (CTAS).

Coretax is a digital innovation in the tax sector that aims to modernize the tax system to make it more adaptive to technological developments and future state revenue challenges (Korat & Munandar, 2025). However, the implementation of PMK No. 131 of 2024, which coincides with the implementation of the Coretax system, still faces various technical obstacles and requires adjustments.

The second resource challenge concerns staff. Informant findings indicate that staff are not only required to understand the new system technically but also to possess additional skills in information technology. In the context of Coretax, staff competency is becoming increasingly important due to the digital transformation that is shifting work patterns from purely administrative to integrated systems. This aligns with the findings of Trisfiyani (2024), who emphasized that information mastery plays a crucial role in improving the quality of public services and building public trust in government agencies.

Strategy for Implementing Ministerial Regulation Number 131 of 2024 at the Jakarta Setiabudi Dua Tax Office; 1. Communication Strategies.

a. Socialization. Providing tax socialization to taxpayers aims to ensure they understand tax payment procedures in accordance with applicable regulations. Furthermore, tax socialization activities play a role in broadening taxpayers' understanding of the urgency of fulfilling their tax obligations, ultimately encouraging compliance (Wati, 2018). The strategy of "immediate socialization" and "more intensive socialization to the taxpayer community" aligns with the transmission concept in Edwards III's theory, as cited by Fashihah (2019), which requires public policies to be communicated not only to implementers but also to target groups and other stakeholders, both directly and indirectly.

b. Communication Strategy Development (Strakom). The communication strategy implemented involves creating different communication narratives for each level of society. This is, of course, tailored to the capacity of each community. Narratives with a technical nature and language will be suitable for people who already understand their tax obligations. However, narratives that are easy to understand and use less technical language will be suitable for people who are less familiar with taxation. As stated by Zamzami & Sahana (2021), when communicating, we must adapt all components of the communication to the audience who will receive the message.

c. Content Creation on Social Media. Social media is one of the tools used by the Directorate General of Taxes (DGT) to implement tax education (Pratama & Hartono, 2022). This is consistent

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with the objective of SE-46/PJ/2021, namely, to establish an education mechanism that can adapt to technological developments and the times. Given this policy foundation, the DGT's initiative to utilize social media is not a spontaneous act, but rather part of a planned framework to ensure the tax education system remains relevant and effective in the digital age.

The successful implementation of this policy depends heavily on the Directorate General of Taxes' (DGT) ability to design engaging and relevant content strategies for the target audience (Syahrial & Harefa, 2025). The use of social media as a means of tax education has become an increasingly crucial communication strategy for the Directorate General of Taxes (DGT) to reach taxpayers amidst the rapid development of the digital era. Therefore, social media is no longer merely a supplement, but rather a vital instrument for maintaining the DGT's relevance in the ever-changing communication landscape, while ensuring taxpayers remain educated and compliant with their obligations.

2. Resource-Based Strategies; a. Implementation of Pilot Projects. According to Setiawan et al. (2020), pilot projects are pilot programs intended as a trial run before full implementation. This program serves to assess the effectiveness of implementation and observe the resulting impact.

Coretax pilot projects are conducted with limited trials in specific areas or groups, allowing policy implementers to identify weaknesses, bugs, or other technical obstacles in a controlled environment. The pilot project referred to in the Coretax system refers to when new features will be introduced into the application. This allows system improvements to be made before the full launch, thus preventing massive service disruption and improving overall system quality.

b. Use of Legacy Applications. At the initial implementation period of this PMK, legacy applications (old systems) should be maintained temporarily. According to Fitriya (2025), as cited by Permatasari et al. (2025), a number of technical issues still hamper tax administration and reporting, so the Directorate General of Taxes (DGT) is temporarily providing an alternative, continuing to utilize the old or legacy system.

This strategy serves as a "safety net" for employees and taxpayers. By keeping the old system active, the transition to the Coretax system can be carried out gradually without disrupting essential services. Policy implementers have the option to switch back to the familiar system if problems arise with the new system, thus maintaining service continuity. This approach provides sufficient time for all parties to adapt to the changes, reduces confusion, and minimizes errors that may occur due to the sudden system transition.

c. Employee Training. According to Korat & Munandar (2025), training programs are aimed at enabling tax officials to manage and monitor the system optimally. Adequate training programs are needed to prepare them for potential technical challenges. Furthermore, this step also aims to assist them in providing assistance when taxpayers encounter difficulties using Coretax.

Training can also include infographic design. In research by Andika Isma et al. (2024), infographic creation training had a direct impact on teachers, improving the quality of teaching materials, making them more interactive and creative. Therefore, this infographic training also serves as a means of empowering employees at the Tax Office (KPP) to become more independent while remaining in line with the infographic creation standards set by the DGT Head Office.

CONCLUSION

First, the implementation of Minister of Finance Regulation No. 131 of 2024 at the Jakarta Setiabudi Dua Pratama Tax Office (KPP Pratama), when analyzed using the Edward III policy implementation model, which encompasses the dimensions of communication, resources, disposition, and bureaucratic structure, can be categorized as quite effective.

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Regarding the communication dimension, the implementation of PMK 131/PMK/2024 shows that the transmission and consistency of information between the central government and implementing agencies have been successful, although the clarity of messages still needs to be improved to ensure better understanding by all policy implementers. Regarding the resource dimension, the availability of personnel, information, and physical facilities is adequate, but the stability and integration of the Coretax system are still suboptimal, resulting in some processes still relying on the legacy system. Regarding the disposition dimension, officials carry out their duties according to their respective functions and competencies, with work motivation maintained even without additional incentives. Meanwhile, regarding the bureaucratic structure dimension, implementation still refers to outdated procedures because there are no new SOPs specifically governing the implementation of this policy.

Second, there are four challenges in implementing Minister of Finance Regulation No. 131 of 2024 at the Jakarta Setiabudi Dua Pratama Tax Office. These include limited time to deliver information, which results in a lack of opportunity for clarification and in-depth understanding. Differences in taxpayer literacy levels, both tax and digital, affect the speed of adaptation to new regulations. Technical constraints on the CTAS system hamper the smooth administration and VAT reporting process. Finally, staff competency in using Coretax and creating infographics is crucial.

Third, there are five strategies for implementing Minister of Finance Regulation Number 131 of 2024 at the Jakarta Setiabudi Dua Tax Office (KPP Pratama). These include: conducting massive and continuous outreach using methods tailored to audience characteristics. Utilizing social media as an effective public communication channel through visual and interactive educational content. Implementing pilot projects on specific CTAS modules to minimize the risk of system disruptions before full implementation. Using legacy applications as a temporary bridging solution with strict monitoring and control to maintain data integrity. Staff training in Coretax usage and infographic creation.

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