

The Impact of Interpersonal Communication by Functional Tax Extension Officers on Taxpayer Compliance: A Case Study at the South Makassar Primary Tax Office

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Abstract:

Introduction: Effective communication plays a crucial role in fostering taxpayer awareness and adherence to tax regulations. This study examines the impact of interpersonal communication by functional tax extension officers on taxpayer compliance in submitting the Annual Tax Return (SPT) at the South Makassar Primary Tax Office.

Objectives: The study aims to analyze the relationship between five dimensions of interpersonal communication—openness, empathy, supportiveness, positivity, and equality—and taxpayer compliance. It seeks to determine which aspects of communication have the most significant impact on compliance behavior.

Methods: This research employs a quantitative correlational design. A total of 297 respondents were selected using the Krejcie and Morgan sampling formula. Data were analyzed using IBM SPSS Statistics 25, incorporating validity, reliability, normality tests, and regression analysis to assess the influence of interpersonal communication on tax compliance.

Results: The findings indicate that interpersonal communication significantly influences taxpayer compliance, with openness and equality exerting the most substantial effects. Supportiveness, while important, exhibited the lowest impact, emphasizing the need for enhanced assistance in tax-related matters. The coefficient of determination (R^2) value of 0.262 suggests that 26.2% of tax compliance behavior can be explained by interpersonal communication variables, with the remaining 73.8% influenced by external factors.

Conclusions: The study highlights the necessity for continuous training programs for tax officers to enhance their communication skills and increase taxpayer engagement. Integrating digital communication tools with personalized tax advisory services could further improve compliance rates. Future research should explore the interplay between digital transformation and interpersonal communication in optimizing tax administration.

Keywords: Interpersonal communication, tax compliance, functional tax extension officers, social exchange theory, taxpayer engagement, digital tax services

1. Introduction

Tax compliance is a critical factor in ensuring sustainable government revenue, particularly in developing countries where tax systems face significant challenges. Effective tax administration depends on taxpayers' willingness to fulfill their obligations, making compliance an essential focus of tax authorities. Various factors influence compliance, including economic conditions, legal frameworks, and taxpayer awareness. Among these, the role of interpersonal communication between tax authorities and taxpayers is crucial in fostering understanding and cooperation. Studies have

emphasized that clear, transparent, and engaging communication can significantly enhance compliance levels (James & Alley, 2002; Kirchler, 2007). However, research on the specific impact of tax extension officers' communication strategies remains relatively unexplored, necessitating further investigation.

Interpersonal communication plays a fundamental role in tax administration by bridging the gap between tax authorities and taxpayers. Effective communication ensures that taxpayers receive accurate information regarding their rights, obligations, and the procedures they must follow. According to Social Exchange Theory (Blau, 1964), positive interpersonal interactions foster trust, cooperation, and reciprocal engagement, all of which are essential for increasing voluntary compliance. Tax extension officers, as facilitators of tax education and advisory services, play a pivotal role in influencing taxpayer behavior through their ability to communicate effectively. When tax officers demonstrate openness, empathy, and support, taxpayers are more likely to perceive tax regulations as fair and reasonable, reducing resistance to compliance.

The South Makassar Primary Tax Service Office serves one of the largest taxpayer populations in Makassar, handling a substantial number of individual taxpayers. Despite ongoing efforts to improve compliance through outreach programs and policy adjustments, challenges persist in ensuring timely submission of the Annual Tax Return (SPT). A significant number of taxpayers still lack the necessary understanding of tax regulations or fail to recognize the importance of timely tax reporting. In this context, examining the role of interpersonal communication in enhancing taxpayer compliance is essential for refining tax education programs and improving taxpayer services.

The effectiveness of interpersonal communication can be assessed through its ability to enhance taxpayers' understanding of tax policies, encourage voluntary compliance, and reduce resistance to tax obligations. By addressing these aspects, this study contributes to the broader field of tax administration by offering insights into how communication strategies can be optimized to improve compliance rates. Additionally, findings from this research can serve as a reference for policymakers in designing more effective tax education programs tailored to specific taxpayer needs.

Several previous studies have explored the relationship between tax compliance and communication. However, most research has focused on general taxpayer education campaigns, digital communication tools, and policy incentives. Limited empirical research has examined the direct influence of face-to-face communication between tax officers and taxpayers in a functional tax extension setting. This study seeks to bridge this gap by providing empirical evidence on how interpersonal communication affects compliance behavior at the individual level.

Furthermore, technological advancements in tax administration, such as online tax filing systems and automated services, have transformed taxpayer interactions with tax authorities. While these innovations improve efficiency, they may also create barriers to personalized communication, leading to a decline in trust and engagement. Understanding the complementary role of interpersonal communication alongside digital advancements is essential for creating a balanced approach to taxpayer engagement. This study, therefore, not only assesses traditional communication methods but also considers how interpersonal engagement can enhance digital tax services.

Given the complexity of taxpayer behavior, other factors such as financial literacy, economic stability, and perceived fairness of the tax system may also play a role in compliance. While this study primarily focuses on interpersonal communication, acknowledging these additional factors provides a more comprehensive understanding of the challenges in tax compliance.

2. Objectives

This study aims to analyze the impact of functional tax extension officers' interpersonal communication on taxpayer compliance in submitting the Annual Tax Return (SPT) at the South Makassar Primary Tax Service Office. Specifically, the study examines five key dimensions of interpersonal communication—openness, empathy, support, positive impression, and equality—to determine their influence on taxpayers' compliance behavior. Openness refers to the transparency and clarity with which tax officers provide information, enabling taxpayers to make informed decisions. Empathy assesses the ability of tax officers to understand and address taxpayers' concerns, fostering a more cooperative relationship. Support measures the extent to which tax officers provide assistance and guidance, reducing confusion and uncertainty. Positive impression evaluates how tax officers' demeanor and professionalism impact taxpayer confidence, while equality examines whether taxpayers feel treated fairly regardless of their background or financial status.

3. Methods

This study adopts a quantitative research approach, utilizing statistical hypothesis testing and empirical data analysis to examine the impact of tax extension officers' interpersonal communication on taxpayer compliance. The study employs a correlational research design, aiming to determine the strength and direction of the relationship between interpersonal communication and tax compliance. The choice of this method is based on its ability to analyze how specific communication dimensions contribute to behavioral outcomes, ensuring robust and objective findings. Data analysis is conducted using IBM SPSS Statistics 25, a widely accepted tool for quantitative research that provides accurate and reliable statistical outputs. The use of SPSS is justified due to its advanced capabilities in hypothesis testing, correlation analysis, and regression modeling, which are essential for validating the study's research framework.

This study involves three variables. A research variable is any factor determined by the researcher to be examined, with the aim of obtaining relevant information and drawing conclusions. The variables in this study are defined as follows:

1. Independent Variable (X)

The independent variable (X) is presumed to influence the dependent variable (Y). In this study, the independent variable is interpersonal communication (X), which consists of five dimensions: openness (X1), empathy (X2), support (X3), positive attitude (X4), and equality (X5).

2. Dependent Variable (Y)

The dependent variable is the variable that is expected to be influenced by the independent variable (X). In this study, the dependent variable is the level of compliance with the Annual Tax Return (SPT) (Y).

3. Control Variables

The study considers additional demographic factors such as income level, education, and business size, which may influence compliance behavior and provide a more nuanced understanding of the interpersonal communication effect.

The study was conducted at the South Makassar Primary Tax Service Office, which was chosen due to the highest number of individual taxpayers among the three Primary Tax Service Offices in Makassar. This allows for a more comprehensive analysis of compliance behavior in a high. The number of individual taxpayers registered in each office is as follows:

Table 1. Comparison of the number of individual taxpayers in 3 Primary Tax Service Office in Makassar

Office	Number of Individual Taxpayers
South Makassar Primary Tax Service Office	82,476
East Makassar Primary Tax Service Office	81,160
WestMakassar Primary Tax Service Office	60,649

Given this data, the South Makassar Primary Tax Service Office was selected as the research location to analyze the impact of effective interpersonal communication and the communication strategies of the Functional Tax Extension Group on the submission rate of the Annual Tax Return (SPT).

The population in this study consists of individual taxpayers who visited the Helpdesk at the South Makassar Primary Tax Service Office for face-to-face consultations. Since all taxpayers have an equal opportunity to consult at the helpdesk, the number of consultations recorded over the past two months is used as the study’s population. According to data from the South Makassar Primary Tax Service Office, 1,300 taxpayers consulted at the helpdesk over this period.

The sampling technique used in this study follows the Krejcie and Morgan (1970) method. The formula for determining the sample size is as follows

$$s = \frac{x^2NP(1 - P)}{d^2 (N - 1) + x^2P(1 - P)}$$

$$s = \frac{3,841 \times 1300(0,5 \times 0,5)}{0,0025^2 (1300 - 1) + 3,841(0,5 \times 0,5)}$$

$$s = \frac{1248,325}{3,2475 + 0,96025}$$

$$s = 296,67281 \approx \mathbf{297}$$

In which:

s = Required sample size

χ^2 = Chi squares value

N = total population total

P = population proportion

d = acceptable margin of error

Based on the determination of the sample using the Krejcie and Morgan formula, the number of samples in this study was 297 samples. This method is widely recognized for ensuring statistically valid and representative sample sizes in social science research. Sampling Technique: The study employs purposive sampling, selecting taxpayers who have direct interactions with tax officers, ensuring that the collected data accurately reflects the impact of interpersonal communication. In terms of data collection method, a structured questionnaire is used as the primary data collection instrument. The questionnaire is designed to assess the five dimensions of interpersonal communication and taxpayer compliance.

A validity test ensures that research instruments, such as questionnaires or tests, accurately measure the intended concept or variable. This step is crucial to confirm that the data collected is relevant and precise. Reliable instruments enhance the credibility of research findings by ensuring that the data truly reflects the studied phenomenon. According to the validity test results, all research instruments have RC values greater than the R-table values, confirming that these instruments are valid and suitable for measuring the research variables.

The reliability test ensures that the instrument produces consistent results when applied under similar conditions, minimizing unintended variations. A reliable instrument enhances research credibility, as it generates data that is consistent, predictable, and reproducible. Reliability is measured using Cronbach's Alpha, which ranges from 0 to 1 and is interpreted as follows:

≥ 0.90 : Very high

0.80 – 0.89: High

0.70 – 0.79: moderate

0.60 – 0.69: Low

< 0.60: Very Low

The results of the reliability test for each research variable are presented in Table 2.

Table 2. Reliability test results

Variable	Cronbach's Alpha	Number of Items	Result
Openness (X1)	0.821	5	Reliable
Empathy (X2)	0.790	5	Reliable
Support (X3)	0.745	5	Reliable
Positive Feeling (X4)	0.743	5	Reliable

Equality (X5)	0.866	5	Reliable
Compliance with Tax Reporting (Y)	0.873	20	Reliable

As shown in Table 2, all variables have a Cronbach’s Alpha value greater than 0.6, indicating that the research instrument is reliable and suitable for measuring the research variables

The heteroscedasticity test is essential for verifying that the regression model satisfies the homoscedasticity assumption, ensuring efficient parameter estimates and valid statistical inferences. Heteroscedasticity is assessed through a scatterplot analysis, where data points should be randomly dispersed above and below zero. If the pattern appears random without a clear structure, the assumption of homoscedasticity is met.

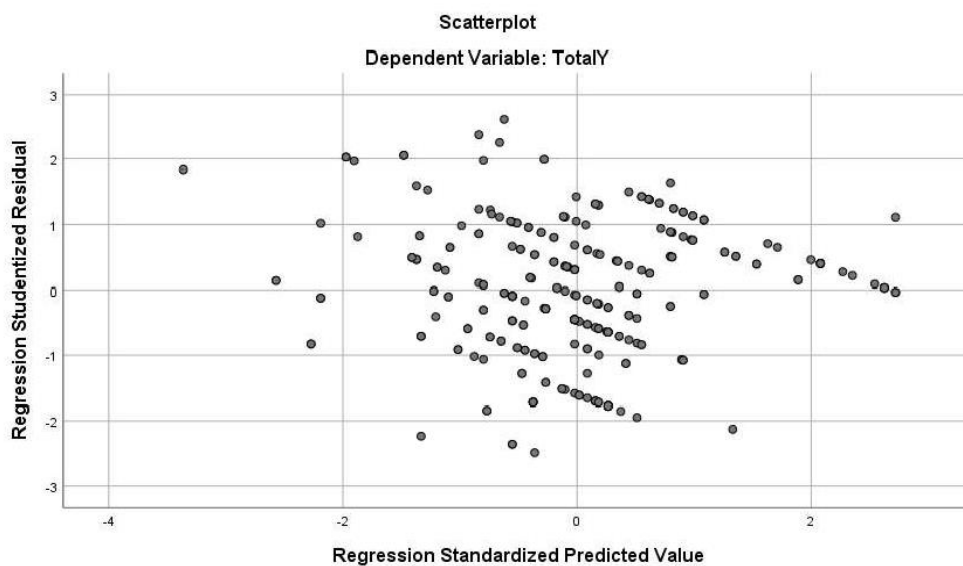


Figure 1. Heteroscedasticity test results

Based on Figure 1, the scatterplot shows that data points are randomly distributed around the horizontal line at zero, indicating that linearity and homoscedasticity assumptions are met. This means that the residual variance remains constant across all predicted values, fulfilling the regression model’s assumptions.

4. Results

4.1 Effectiveness of Functional Tax Extension Officers' Interpersonal Communication at the South Makassar Primary Tax Office

Interpersonal communication conducted by tax extension workers plays a crucial role in directly delivering tax-related information to taxpayers. Effective communication by tax instructors ensures that messages or information are well-conveyed, ultimately influencing taxpayers' level of satisfaction.

Based on respondents' answers regarding the five indicators of effective interpersonal communication, the recapitulation results are as follows:

Table 3. The recapitulation results of respondents' answers

Indicator	Score per Indicator
Openness	6775
Empathy	6699
Supportiveness	6652
Positiveness	6688
Equity	6768
Total	33582

Table 4 presents the recapitulation of respondents' answers. The highest score was recorded for the openness indicator (6775), indicating that tax extension workers successfully create an environment that encourages taxpayers to openly discuss taxation-related concerns. Conversely, the lowest score was observed in the supportiveness indicator (6652). However, the differences between the indicator scores are minimal, suggesting that the overall effectiveness of interpersonal communication among tax extension workers at the South Makassar Primary Tax Office remains high. The total recapitulated score from respondents' answers was 33,582 out of an ideal score of 37,125, resulting in a percentage of $(33,582/37,125) \times 100\% = 90.46\%$. This percentage suggests that respondents perceive the effectiveness of tax extension workers' interpersonal communication as "very effective."

Analysis of responses to the five questions regarding communication effectiveness shows that the minimum score was 5, while the maximum was 25. Based on a cumulative scale, response categories were defined as follows: 5-8 (lowest), 9-12, 13-16, 17-21, and 21-25 (highest). The results indicate that 67.3% of respondents strongly agreed, while 32.7% agreed. No respondents selected neutral, disagree, or strongly disagree options. These findings suggest that the majority of respondents exhibit a high level of compliance in submitting tax reports (SPT) on time.

Social Exchange Theory explains that interpersonal relationships are established and maintained based on perceived benefits and costs. Individuals tend to sustain relationships when they perceive the benefits as equal to or greater than the costs incurred. In the context of tax extension workers' interpersonal communication at the South Makassar Primary Tax Office, this theory helps illustrate how effective communication can influence taxpayer compliance. This study measured communication effectiveness using five indicators defined by De Vito (2016): openness, empathy, supportiveness, positiveness, and equality.

First, openness refers to tax counselors' ability to provide up-to-date tax information and create an atmosphere where taxpayers feel comfortable discussing their tax-related concerns. According to Social Exchange Theory, this openness serves as a "reward" provided by tax instructors to taxpayers. Research data indicates that most respondents strongly agreed with this aspect. Openness fosters a sense of appreciation among taxpayers, as they receive the information they need and feel safe expressing their concerns (Khariri & Suryani, 2020).

Second, empathy reflects tax extension workers' ability to understand and share taxpayers' emotions. Within Social Exchange Theory, empathy can be seen as a means of reducing taxpayers' emotional burden by providing emotional support. Although empathy received the lowest score among the

indicators, the results still indicate that most taxpayers perceive tax extension workers as empathetic, thereby fostering a mutually beneficial relationship.

Third, supportiveness pertains to the assistance tax instructors provide in answering questions and offering guidance, which serves as another form of "reward." Respondents strongly agreed that they received adequate support from tax extension workers. This support enhances taxpayers' confidence in both tax extension workers and the tax system, ultimately reducing the psychological burden associated with tax compliance.

Fourth, positiveness refers to the positive attitude exhibited by tax instructors to motivate taxpayers in understanding tax regulations. Respondents strongly agreed that tax instructors maintained a positive demeanor. According to Social Exchange Theory, a positive attitude fosters a pleasant interaction environment and reduces taxpayers' stress or anxiety, making it a crucial "reward" in social interactions.

Fifth, equality ensures that tax instructors treat taxpayers fairly and respectfully. In the context of Social Exchange Theory, equality is a significant factor in social interaction, as it ensures that all parties feel fairly treated, thus fostering effective and sustainable communication.

The findings of this study align with previous research, such as that conducted at BRI Bank's Gatot Soebroto Branch, which demonstrated a strong positive correlation between interpersonal communication and customer satisfaction. Customer satisfaction with financial products and services largely depends on effective interpersonal communication by customer service representatives. Sunardiyah (2022) emphasizes that improving institutional service quality enhances institutional reputation and that optimal interpersonal communication significantly influences customer satisfaction. Furthermore, social media campaigns can serve as an alternative communication strategy to strengthen institutional relationships with the public.

Based on the indicators of interpersonal communication effectiveness examined in this study, respondents perceived tax extension workers at the South Makassar Primary Tax Office as successful in fostering effective social interactions with taxpayers by providing adequate support and promoting a sense of equality. While minor shortcomings were noted in terms of empathy, the overall benefits of these interactions were substantial, justifying the high percentage of interpersonal communication effectiveness observed in this study.

The effectiveness of interpersonal communication among functional tax extension officers is a crucial determinant of taxpayer compliance. The findings indicate that officers who exhibit active listening, empathy, and clarity in communication significantly influence taxpayers' understanding and willingness to fulfill their obligations. According to DeVito's (2016) communication model, interpersonal communication must incorporate openness, empathy, support, a positive attitude, and equality to ensure meaningful engagement. Our results confirm that these elements play a role in enhancing trust between tax officers and taxpayers.

Descriptive analysis of survey responses highlights that openness (X1) and equality (X5) received the highest ratings, indicating that taxpayers perceive communication as transparent and non-discriminatory. However, support (X3) received the lowest score, suggesting a need for tax officers to

improve guidance and assistance in complex tax processes. These findings align with previous studies (Agustina, 2020; Khariri & Suryani, 2020) that emphasize the role of interpersonal communication in increasing trust and compliance.

Statistical analysis supports these qualitative insights. The regression results show a significant impact of interpersonal communication on taxpayer compliance, as indicated by the R Square value of 0.262. This suggests that 26.2% of the variance in compliance behavior can be explained by interpersonal communication factors, while the remaining 73.8% is influenced by other external factors such as tax policies, economic conditions, and taxpayer awareness.

4.2 Influence of Functional Tax Extension Workers' Interpersonal Communication on Tax Reporting Compliance at the South Makassar Primary Tax Service Office

Based on the empirical analysis conducted using SPSS version 25, the findings indicate that the significance value obtained is 0.000, which is smaller than the threshold of 0.05. This result suggests that Fiscus communication skills, taxpayer understanding, and taxpayer awareness collectively exert a significant influence on enhancing tax reporting compliance at the South Makassar Primary Tax Service Office.

Regarding the extent of this influence, the R-square value obtained is 0.249, meaning that these three variables contribute 24.9% to improving tax compliance. The remaining 75.1% is attributed to other factors that were not examined in this study. These findings underscore that the effectiveness of functional interpersonal communication among tax officials positively correlates with the level of compliance in submitting tax reports.

This conclusion aligns with the perspective of the American Management Association, as cited by Cangara (2018:199), which outlines key principles for effective communication:

- a. Clarity of Ideas – Messages conveyed must be clear and structured, as reflected in various guidelines and service standards that define the competencies required for tax officers before they engage in service delivery.
- b. Purpose-Driven Communication – Before initiating communication, tax officers must understand that their primary objective is to provide excellent service and encourage taxpayer compliance with tax obligations.
- c. Relevance and Value of Information – Effective communication entails delivering information that is useful and valuable to the recipient. Before providing services, tax officers must first ascertain the needs of taxpayers visiting the tax office. They should actively listen, address concerns, and ensure that taxpayers fully understand the explanations provided.

The implementation of structured interpersonal communication by functional tax extension workers, guided by high service standards, can positively influence taxpayer attitudes, fostering a greater commitment to fulfilling tax obligations. This shift occurs in tandem with an increase in taxpayers' knowledge of their rights and responsibilities, ultimately leading to greater tax awareness and compliance.

Furthermore, to analyze the influence of interpersonal communication on tax reporting compliance, we tested six hypotheses examining the impact of openness, empathy, support, positive attitude, and

equality. The hypotheses were tested using multiple linear regression analysis. The following hypotheses were evaluated:

- H01: No significant effect of openness (X1) on tax compliance (Y)
- Ha1: Significant effect of openness (X1) on tax compliance (Y)
- H02: No significant effect of empathy (X2) on tax compliance (Y)
- Ha2: Significant effect of empathy (X2) on tax compliance (Y)
- H03: No significant effect of support (X3) on tax compliance (Y)
- Ha3: Significant effect of support (X3) on tax compliance (Y)
- H04: No significant effect of positive attitude (X4) on tax compliance (Y)
- Ha4: Significant effect of positive attitude (X4) on tax compliance (Y)
- H05: No significant effect of equality (X5) on tax compliance (Y)
- Ha5: Significant effect of equality (X5) on tax compliance (Y)
- H06: No significant combined effect of X1, X2, X3, X4, and X5 on tax compliance (Y)
- Ha6: Significant combined effect of X1, X2, X3, X4, and X5 on tax compliance (Y)

The coefficient of determination (R^2) = 0.262, indicating that 26.2% of tax compliance behavior can be explained by communication variables, while 73.8% is influenced by other external factors. Based on Sinambela's (2014) guidelines for correlation interpretation:

- 0.00 - 0.199 = Very low
- 0.20 - 0.399 = Low
- 0.40 - 0.599 = Moderate
- 0.60 - 0.799 = Strong
- 0.80 - 1.000 = Very strong

The observed R value of 0.512 falls within the moderate category, confirming that interpersonal communication has a measurable but not dominant effect on compliance.

A t-test was conducted to examine the impact of each communication variable on tax compliance:

Table 4. The results of impact of each communication variable on tax compliance

Variable	Coefficient (B)	Standard Error	t-value	Sig.
(Constant)	12.897	0.116	11.964	0.000
Openness (X1)	0.019	0.006	3.468	0.000
Empathy (X2)	0.234	0.006	4.272	0.000
Support (X3)	0.348	0.006	5.093	0.000

Positive Attitude (X4)	1.061	0.003	8.842	0.000
Equality (X5)	1.596	0.004	9.929	0.000

Results indicate that all five dimensions of communication significantly affect tax compliance, with equality (X5) and positive attitude (X4) having the strongest influence. This suggests that when tax officers treat taxpayers fairly and encourage them positively, compliance rates improve significantly.

The F-test was used to determine the overall significance of the regression model:

Table 5. The results of regression analysis on taxpayer compliance

Model	Sum of Squares	df	Mean Square	F	Sig.
Regression	8022.360	1	8022.360	126.020	0.000
Residual	18779.519	295	63.659		
Total	26801.879	296			

The calculated F-value of 126.020 is much greater than the critical F-table value of 3.026, with a significance level of 0.000 ($p < 0.05$), confirming that the combined communication variables significantly influence tax compliance.

Based on regression analysis, the following model was derived:

$$Y = 12.897 + 0.019X_1 + 0.234X_2 + 0.348X_3 + 1.061X_4 + 1.596X_5$$

Interpretation:

- Without any interpersonal communication factors, the baseline compliance score is 12.897.
- A one-unit increase in openness (X1) leads to a 0.019 increase in compliance.
- A one-unit increase in empathy (X2) leads to a 0.234 increase in compliance.
- A one-unit increase in support (X3) leads to a 0.348 increase in compliance.
- A one-unit increase in positive attitude (X4) leads to a 1.061 increase in compliance.
- A one-unit increase in equality (X5) leads to a 1.596 increase in compliance.

The findings highlight that equality and positive attitude have the greatest influence on compliance, reinforcing the importance of fairness and encouragement in tax communication. To enhance compliance rates, policymakers should:

1. Develop targeted training programs to improve tax officers' communication skills.
2. Implement hybrid communication models, combining digital engagement with personalized consultations.
3. Increase taxpayer awareness campaigns to reduce misinformation and enhance trust.

4. Encourage proactive tax counseling to ensure that taxpayers feel supported in fulfilling their obligations.

Future studies should explore how digital communication strategies interact with interpersonal engagement to optimize taxpayer compliance further.

5. Discussion

The findings indicate that openness and equality had the highest impact on tax compliance, while supportiveness was the least influential. Social Exchange Theory suggests that relationships are maintained based on perceived benefits and costs; in this case, effective communication enhances trust and cooperation between taxpayers and tax authorities, leading to increased compliance.

Previous research has shown that interpersonal communication positively affects satisfaction and compliance in various sectors. Similar trends were observed in this study, where openness and fairness led to increased taxpayer trust and engagement. However, the lower score for supportiveness indicates a need for tax officers to provide more personalized guidance and assistance. The study also aligns with previous research (Agustina, 2020; Khariri & Suryani, 2020), which highlights that strong interpersonal communication positively affects taxpayer trust and compliance. Tax extension officers should enhance supportiveness to address taxpayers' concerns effectively.

The study underscores the necessity of continuous training programs for tax officers to enhance their communication skills. By equipping them with enhanced communication skills, particularly in providing personalized support, tax authorities can foster a more positive relationship with taxpayers. This approach can reduce resistance to tax obligations, making compliance feel less like a burden and more like a shared responsibility.

Additionally, integrating digital communication tools with personalized tax advisory services could further improve compliance rates. The use of artificial intelligence, chatbots, and automated tax advisory systems can enhance accessibility and efficiency, ensuring that taxpayers receive accurate information and timely assistance. Future research should explore the interplay between digital transformation and interpersonal communication in optimizing tax administration.

By continuously refining communication strategies and incorporating emerging technologies, tax agencies can build trust, reduce tax evasion, and create a more sustainable and efficient taxation system. The practical implications include the need for targeted communication training for tax officers and improved engagement strategies to encourage voluntary compliance. Future research should explore the role of digital communication tools in tax administration and their interaction with interpersonal strategies.

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