

CHAPTER IV

FINDING AND DISCUSSION

4.1 Data Description

The data of the analysis are taken from Jakarta Globe and The Straits Times online newspaper relating Indonesia's Tax Amnesty program which publish in a year of 2016. In this chapter, the writer will analyze the text and interpreting the meaning of the text by using Gamson & Modigliani's framing concept. The writer also describes the analysis, thus the image of Indonesia's Tax Amnesty program can be found.

4.2 Findings

The writer found that Jakarta Globe framed Indonesian Tax Amnesty program as the positive image which is one of the world's most successful repatriation programs and will bring big impact for better Indonesia. By using the positive words, such as *boost tax revenue*, *one of the world's most successful*, and *healthy momentum* and supported with reasoning devices such as *the economy will grow faster if we can reduce poverty and inequality, that's why it's important to pay tax* those are indicated Jakarta Globe stand with the Indonesian government.

Meanwhile, The Straits Times framed Indonesia's Tax Amnesty program as a negative image such as a financial crime, and money laundering, it can be seen; *suspicious transaction* related to the Indonesian government that will bring home Indonesian assets stashed abroad particularly from Singapore, also supported by

the several organizations that protest against Tax Amnesty program to depict that is injustice. Those indicate that The Straits Times stand with the Singaporean government.

Condensing Symbol (framing devices and reasoning devices) is used as the symbols to emphasize the meaning of the event so it could be acceptable for the reader. Jakarta Globe online newspaper was directly use positive words and phrases to persuade the readers for believing that Tax Amnesty program has many benefits and positive impact. It shown in metaphor which used such as *'healthy momentum'*, it indicates the successful of the government created a tax reform. In catchphrases aspect the journalist use words and phrases such as *'the ultimate goal'*, *"productive people give more to the society"*, *"If repatriation is better, then growth will also be better"*, and *"I did not doubt [the program]"* by adding quotation from several figures the journalist is implicitly persuade the readers for participate tax amnesty program.

Jakarta globe is emphasizing the positive image and influences of tax amnesty program by giving some exemplars *'The Tax Amnesty program has seen Rp 3,826.8 trillion in previously unreported assets by Tuesday morning. It has given Rp 97,6 trillion in additional to the state coffers and sign up 17, 708 new taxpayers as of Oct. 12'*, *'Some of Indonesia's wealthiest individuals, including Lippo Group chief executive James Riady, Inter Milan football club President Erick Thohir and Hutomo Mandala a son of the late authoritarian president Suharto, have signed up'*, *'The entrepreneurs spoke about the tax amnesty program and many of them pledged to join'*, *'Italy's 2009 tax amnesty program*

collected the equal of around Rp 1,179 trillion and pulled in Rp 59 trillion in additional tax revenue'. The positive image of tax amnesty program that the journalist constructed is also supported through depiction *'boost tax revenue'*, *"big loss"*, to emphasize the Indonesian government raise more tax revenue through tax amnesty program and convince people the program is a big opportunity to declare the assets. The four articles of Jakarta Globe are using the picture to convince the public that under President Joko Widodo's monitoring people built more trust to government's taxation system by participated tax amnesty. The idea and thought which developed in the news are supported by reasoning devices, it is to emphasize the news is true or factual also to persuade the reader for believing that Tax Amnesty will give benefits for Indonesia.

Contrary to Jakarta Globe, the image of Indonesia's Tax Amnesty program in The Straits Times shown as a controversial program that creates contra reactions from several organizations in Singapore and Indonesia. It can be seen in metaphor which used such as *'blue-collar workers'*, it symbolized the low workers and *'client pool'*, refers to the biggest contributors and investors in Singapore's market and property which is Indonesian. In catchphrases aspect the journalist use some phrases such as *'vigorously defended the programme'*, *"every country wants to survive"*, *"Was 'not afraid of Singapore, which is just a small country'"*, to construct the readers' mind that Indonesian government is underestimated Singapore and does not pay attention to the protesters that against the program, meanwhile *'money laundering'*, and *'criminal offence'*, are to emphasize tax amnesty program is a financial crime.

The journalist also put some exemplars *“These funds coming in could be from trafficking, drugs or corruption and will all become legalized when declared through the tax amnesty”*, *‘Some of Indonesia’s wealthy individuals, including tycoon-politician Aburizal Bakrie, Lippo Group chief executive James Riady and Hutomo Mandala Putra a son the late authoritarian president Suharto [...] are have signed up’*, *‘Activist from civil society groups such as the Peoples Struggle Union of Indonesia are critical of the plan’*, *‘A financial institution needs to report suspicious transactions when it suspects that a client’s funds are proceeds of a criminal activity such as tax evasion’*, *‘A police investigation will start only when there are reasons to suspect that a criminal offence under Singapore laws has been committed’*, *“The moment the client tells you he’s participating in the amnesty, you have a suspicion that the assets with you are not compliant, and so you have to report to the authorities”*, the exemplars are emphasizing that tax amnesty is an injustice, unfairly for ordinary taxpayers, also tax amnesty is used as a reason to pardon major tax evaders such as Indonesian businessmen.

Depiction is supported the journalist opinion such as *‘Individuals will enjoy preferential tax rates’*, *‘financial crime’* and *‘suspicious transaction’*, those phrases are to construct the readers’ perspective the benefit of tax amnesty is just for individual taxpayers. The used of pictures to emphasized the journalist’s perspective that Indonesia is not better than Singapore.

From the two different online newspapers about Indonesia’s Tax Amnesty program, it can be said that each media has different perspective to construct the

image of Indonesia's Tax Amnesty program. The explanation will be discussed in the data discussion.

4.3 Discussion

4.3.1 *Sri Mulyani: Tax Amnesty First Step to Reduce Poverty, Inequality* published by Jakarta Globe

- **Framing Devices**

This article is discussing tax amnesty revenue can improve the economic and any other aspects to reduce poverty and inequality in Indonesia. Framing devices in this text are to support the frame of Jakarta Globe about the positive image of Tax Amnesty program. The journalist gives exemplar frequently to emphasize the frame of the positivity tax amnesty program and the government starts massive taxation reform, such as:

- *“We can redistribute wealth from the rich to improve welfare for the poor“, Sri said. (paragraph 5)*
- *Equal education and health access, will help children from low-income families get well-paying jobs. (paragraph 11)*

The frame is also supported by depiction to create positive image about Tax Amnesty and taxation reform as can be seen in this statement:

- *“A wholehearted tax reform will increase public trust”*
(paragraph 2)
- *Income Tax Law to improve the country’s taxation system and boost tax revenue in the long run.* (paragraph 3)

The journalist uses the two statements above to convey the reader that the government definitely in a serious commitment to reform taxation system, and build trust relationship among the government and the taxpayers. In this article the journalist also uses catchphrases, it can be seen the statement below:

- *The ultimate goal is to reduce poverty and inequality.* (paragraph 1)
- *“Productive people give more to the society.”* (Paragraph 10)

The journalist uses those phrases to lead the reader’s mind that the program is to decrease the poverty and inequality also the taxpayers are doing the right things at the right time by participating tax amnesty program to increase productivity.

The article also put a picture which is showing the influential figures that supported the tax amnesty program. The picture was taken in Low Angle which means the subjects are looking powerful and superior. Medium Long shot, from this shot the readers can see the subject's faces more clearly as well as their interaction with other characters. It is shown that the figures are supporting tax amnesty program.

- **Reasoning Devices**

The journalist put the result of the interview and fact not only to inform but also to persuade the reader for believing what the journalist assumption is accurate or true. In making news there is always supported by Reasoning Devices. In the half phase of tax amnesty program Directorate General of Taxes reached approximately 17,208 new taxpayers. Besides, Indonesian government not only concern on development of economic and taxation system but also equality of prosperity through Tax revenue that shown in the roots:

- *“The economy will grow faster if we can reduce poverty and inequality, that’s why it’s important to pay tax,” Sri said. (Paragraph 7)*
- *The Value-Added Tax Law and the Income Tax Law to improve the country’s taxation system and boost tax revenue in the long run. (Paragraph 3)*
- *The Tax Amnesty program has seen Rp 3,826.8 trillion in previously unreported assets by Tuesday morning. It has given Rp 97,6 trillion in additional to the state coffers and sign up 17, 708 new taxpayers as of Oct. 12. (paragraph 8)*

The next observed unit is appeal to principle. How the journalist persuades the reader by giving moral claims, as can be seen below:

“We can redistribute wealth from the rich to improve welfare for the poor, Sri said” (Paragraph 5)

The moral claim above is emphasized how the tax revenue could help to solve the problem of poverty.

4.3.2 Indonesia Tax Amnesty Picks up Pace, More Than 100,000 Join: Ministry, published by Jakarta Globe

- **Framing Devices**

In this article the journalist is showing that tax amnesty attract the Indonesian Businessmen or the wealthiest such as Hutomo Mandala Putra, James Riady and Erick Thohir to participate in the program. Still, this article frame Indonesia's Tax Amnesty will boost the economic sector. Framing devices in this text is to support the frame of Jakarta Globe about the positive image of Tax Amnesty program. The metaphor of framing devices can be seen below:

Ballooning fiscal deficit. (Paragraph 4)

It means tax amnesty which would help reduce the government's large budget deficit to improve the economic sector. Catchphrases supported the frame above, such as:

"If repatriation is better, then growth will also be better,"
(Paragraph 11)

The phrase is to emphasize that the purpose of this program is to improve tax revenue for the better growth of Indonesia. Furthermore, the journalist gives exemplar to emphasizing tax amnesty program attract the Indonesian wealthiest to offshore their assets, such as:

- *Some of Indonesia's wealthiest individuals, including Lippo Group chief executive James Riady, Inter Milan football club President Erick Thohir and Hutomo Mandala a son of the late authoritarian president Suharto, have signed up. (Paragraph 3)*
- *As of Thursday, more than 102,500 Indonesians had signed up since the July launch and they declared Rp 1,459 trillion (\$111.50) of assets. (Paragraph 6)*

The article also put a picture which this picture shows an activity among of taxpayer and tax officer in Directorate General of Taxes. The picture was taken in Objective camera angle to show the situation as natural as it is. Long shot, gives the reader a more specific idea of setting. A long shot may show the viewers the building where the action will take place from.

- **Reasoning Devices**

The journalist put the result of the interview and fact not only to inform but also to persuade the reader for believing what the journalist assumption is accurate or true. In making news there is always supported by Reasoning Devices. In the half phase of tax amnesty program Indonesian participants has increased significantly therefore, Indonesia's Tax Amnesty program is one of the most successful in the world. It can be seen in the roots below:

- *Rp 483 trillion were declared overseas and Rp 77.9 trillion or 16 percent is committed to be returned home. (Paragraph 7)*
- *To date, the program has generated Rp 35.1 trillion in revenue, or 21 percent of the government target of Rp 165 trillion. (Paragraph 9)*
- *Indonesia's amnesty program one of the world's most successful, forecasting that up to Rp 2,000 trillion of assets would be declared. (Paragraph 12)*

The next observed unit is appeal to principle. How the journalist persuades the reader by giving moral claims, as can be seen below:

"We are still optimistic about this program", President Joko Widodo (Paragraph 5)

The moral claim above is emphasized that the Indonesian government confident about the positive result of tax amnesty program.

4.3.3 Sri Wijaya Air Owner Joins Tax Amnesty Program, published by Jakarta Globe

- **Framing Devices**

In this article the journalist focusing on the owner of Sriwijaya Air Chandra Lie, another Indonesian wealthiest which participated in the Tax Amnesty program. Framing devices in this text is to support the frame of Jakarta Globe about how Tax Amnesty program attract many Indonesian

businessmen to participate tax amnesty program. Catchphrases supported the frame as can be seen:

“I did not doubt [the program],” Chandra told. (Paragraph 3)

The phrase is to emphasize that the taxpayer start trusting the government by participated in the tax amnesty program. The statement above is supported by depiction to create assumption that tax amnesty program is a great moment to repatriate.

*“It will be a **big loss** for all those who don’t [participate]”
(Paragraph 5)*

Furthermore, the journalist gives exemplar to emphasize the depiction, such as:

The entrepreneurs spoke about the tax amnesty program and many of them pledged to join. (Paragraph 4)

The journalist shows the entrepreneurs interested to participate in tax amnesty program which can contribute for the country.

The article also put a picture of the owner of Sriwijaya Air, Chandra Lie while showing his thumbs shown it’s a great decision to join Tax Amnesty program. The picture was taken in Low Angle which means the subjects are looking powerful and superior. Medium Long shot, from this shot the readers can see the character’s faces more clearly.

- **Reasoning Devices**

The journalist put the result of the interview and fact not only to inform but also to persuade the reader for believing what the journalist assumption is accurate or true. In making news there is always supported by Reasoning Devices, it can be seen in the roots:

He [Chandra] will use the repatriated funds to buy more aircraft for his company. (Paragraph 6)

By participating in tax amnesty program Chandra Lie will use the repatriate funds to improve the performances of *Sriwijaya* airlines so it can increase in tourism sector.

The next observed unit is appeal to principle. How the journalist persuades the reader by giving moral claims, as can be seen below:

"I was committed to join it." (Paragraph 5)

The moral statement above is emphasized an Indonesian businessman like Chandra which will join the amnesty with no doubt.

4.3.4 Indonesia's Tax Amnesty Program Breaks World Record published by Jakarta Globe

- **Framing Devices**

The article is discussing the successful of Indonesia's Tax Amnesty program in the first phase of the program. Framing devices in this text is to support the frame of Jakarta Globe about Indonesia recorded the highest rate of redemption revenues from a tax amnesty program among countries in the world that have adopted the program. Catchphrases emphasized the frame as can be seen:

*The government's flagship tax amnesty program **broke the world record** (Paragraph 1)*

The statement above is supported by exemplar such as:

- *Italy's 2009 tax amnesty program collected the equal of around Rp 1,179 trillion and pulled in Rp 59 trillion in additional tax revenue. (Paragraph 5)*
- *Chile's tax amnesty program last year pulled in Rp 263 trillion and collected Rp 19.7 trillion in additional tax revenue. (Paragraph 6)*

The sentences showing the Indonesian government reached a huge success by defeat Italy and Chile's tax amnesty revenue.

Metaphor also emphasizes the assumption that the government has improved the relationship with the taxpayer therefore, tax amnesty program has been successful it can be seen below:

Healthy momentum (Paragraph 8)

Furthermore, the journalist gives exemplar to emphasize the depiction, such as:

- *Under President Joko "Jokowi" Widodo's administration (Paragraph 1)*
- *Public confident (Paragraph 7)*

The journalist is showing that the successful of tax amnesty because the President of Republic of Indonesia Joko Widodo manage the program by him-self and increase public trust.

The article also put a picture of President of Republic of Indonesia Joko Widodo inspection to the Tax office. The picture was taken in Eye Angle it's just showing the standing people eye. Medium Long shot, from this shot the readers can see the subject's faces more clearly.

- **Reasoning Devices**

The journalist put the result of the interview and fact not only to inform but also to persuade the reader for believing what the journalist assumption is accurate or true. In making news there is always supported by Reasoning Devices that can be seen in the roots below:

- *Taxpayers signed up to the program have already declared Rp 2,963 trillion (\$229 billion) of unreported assets since June. (Paragraph 2)*
- *That makes Indonesia's tax amnesty program the most successful one so far in the world. (Paragraph 3)*

Because of many participants particularly a group of giant Indonesian businessmen joined the program, The Indonesian government collected approximately Rp 2,963 trillion assets and it is a hugely successful program in the world.

The next observed unit is appeal to principle. How the journalist persuades the reader by giving moral claims, as can be seen below:

The sheer enthusiasm among taxpayers participating in the amnesty program reflected public confidence in the tax office and the government. (Paragraph 7)

The moral statement above is emphasized the government successfully built public's trust on the tax system and participate in tax amnesty program.

4.3.5 Article published on July 24, 2016 entitled *No attempt by S'pore to 'thwart' Jakarta's tax amnesty scheme* by The Straits Times

- **Framing Devices**

In this article, The Straits Times report the clarifying of Singapore government about the rumor of Singapore thwart Indonesia's Tax Amnesty program also, directing the public's assumption that Indonesia underestimates Singapore. Furthermore, The Straits Times is built a negative image of Indonesia's Tax Amnesty program. Framing devices in this text is to support the frame of The Straits Times about Indonesia government and tax amnesty. Catchphrases emphasized the frame as can be seen:

- *"Every country wants to survive." (Paragraph 17)*
- *Was "not afraid of Singapore, which is just a small country." (Paragraph 14)*

Those statements will direct public's mind that Indonesian government underestimates Singapore as a small country which trying to

survive because many Indonesian's assets held in Singapore will bring back home through tax amnesty program.

By giving the exemplar the journalist showing that tax amnesty program in negative term, as can be seen below:

Activist from civil society groups such as the Peoples Struggle Union of Indonesia are critical of the plan, denouncing the amnesty as a "get out of jail free card" for tax evaders. (Paragraph 30)

The sentences showing the anger of activists and a number of civil society groups towards the Indonesian wealthiest have declared the assets with no obligation to say where those came from.

Depiction also emphasizes a certain image, it can be seen below:

- *Individuals will enjoy preferential tax rates (Paragraph 6)*
- *"get out of jail free card"*

The article also put a picture of traffic jam condition in Jakarta. The picture was taken in High Angle which looks down upon a subject or a subject will look small, the angle used to demonstrate to the reader a particular perspective. Long shot, the picture is showing the object with the background or the situation.

- **Reasoning Devices**

The journalist put the result of the interview and fact not only to inform but also to persuade the reader for believing what the journalist assumption is accurate or true. In making news there is always supported by Reasoning Devices that can be seen in the roots below:

House speaker Ade Komarudin urged Singapore not to sabotage the new tax amnesty scheme. (Paragraph 10)

The media reports that Indonesia government warning Singapore not to sabotage tax amnesty program by encouraging Indonesian clients to keep the assets in Singapore.

The next observed unit is appeal to principle. How the journalist persuades the reader by giving moral claims, as can be seen below:

- *“Recent claims that Singapore is implementing policies to ‘thwart’ Indonesia’s tax amnesty programme are untrue.”*
(paragraph 3)
- *“We are respected and successful. And our people lead meaningful lives. And we don’t live in fear of anyone else.”*
(Paragraph 23)

The moral statement above is emphasized the rumor towards the Singapore government is not true. The rumor has appeared in the beginning of the first phase of Indonesia’s Tax Amnesty program

4.3.6. Article published on September 30, 2016, entitled *Indonesian workers protest against tax amnesty* by **The Straits Times**

- **Framing Devices**

This article reports the Indonesian worker protest against tax amnesty program which is unfair for the taxpayers. Indirectly, the journalist

constructed the public's thinking that tax amnesty is only for 'the big' people. Metaphor supported the frame as can be seen:

Blue-collar workers (Paragraph 4)

The phrase is to emphasize that demonstrates are from the low workers. To create the image of tax amnesty negatively, the article emphasize that the Indonesian government did not respond the aspiration, they are just focusing on the program. As can be seen in the catchphrases below:

Vigorously defended programme. (Paragraph 9)

Furthermore, the journalist also gives exemplar, such as:

- *“These funds coming in could be from trafficking, drugs or corruption and will all become legalized when declared through the tax amnesty.” (Paragraph 6)*
- *Some of Indonesia's wealthy individuals, including tycoon-politician Aburizal Bakrie, Lippo Group chief executive James Riady and Hutomo Mandala Putra a son the late authoritarian president Suharto [...] are have signed up. (Paragraph 5)*

Those exemplars are used to emphasize the reader's mind that the money from illegal activities becomes legalized through tax amnesty program. The exemplar also supported by depiction below:

Unfairly pardons wealthy tax dodgers. (Paragraph 1)

The depiction is supporting the exemplar that the participants of tax amnesty program are being given a different treatment by paying penalties far below regular tax.

The article also put a picture of demonstrates. The picture was taken in Close-up Angle which means enables readers to understand the subject's emotions and also allows them to feel empathy for the subject.

- **Reasoning Devices**

The journalist put the result of the interview and fact not only to inform but also to persuade the reader for believing what the journalist assumption is accurate or true. In making news there is always supported by Reasoning Devices, it can be seen in the roots:

It unconstitutional because they say it forgives the past crimes of rich taxpayers. (Paragraph 4)

The next observed unit is appeal to principle. How the journalist persuades the reader by giving moral claims, as can be seen below:

"We workers have diligently paid our taxes, but these rich people and big corporations are being pardoned after not paying their taxes," Mr Said Iqbal. (Paragraph 6)

The moral claims statement above is emphasized the tax amnesty program is used as an excused to pardon the tax dodgers.

4.3.7. Article published on September 15, 2016, entitled *Private banks in Singapore reporting Indonesians embracing tax amnesty to police* by The Straits Times

- **Framing Devices**

This article is discussing about Indonesia's Tax Amnesty program could be seen as money laundering activity by Singapore authority the exemplar supported the frame as can be seen:

A financial institution needs to report suspicious transactions when it suspects that a client's funds are proceeds of a criminal activity such as tax evasion. (Paragraph 15)

To create the image of tax amnesty negatively, the article emphasize that the tax amnesty in a criminal activity. It is supported by the catchphrases below:

Money laundering (Paragraph 5)

Those statements also supported by depiction below:

Financial crime (paragraph 2)

Indeed, The Straits Times uses the negative words to lead the reader or public's opinion that Indonesia's Tax Amnesty is dealing with criminal activity such as financial crime and money laundering.

The article also put a picture of Monetary Authority of Singapore. The picture was taken in Low Angle which means the object is looking powerful and superior.

- **Reasoning Devices**

The journalist put the result of the interview and fact not only to inform but also to persuade the reader for believing what the journalist assumption is accurate or true. In making news there is always supported by Reasoning Devices, it can be seen in the roots:

“The moment the client tells you he’s participating in the amnesty, you have a suspicion that the assets with you are not compliant, and so you have to report to the authorities,” said a senior executive at a Singapore-based wealth manager. (Paragraph 4)

The next observed unit is appeal to principle. How the journalist persuades the reader by giving moral claims, as can be seen below:

They [banks] must file a report whenever a client takes part in a tax amnesty scheme. (Paragraph 2)

The Singapore bank must file a report to the authority the Indonesian who wants to participate the tax amnesty program because the bank were prevented that will become a suspicious transaction.

4.3.8. Article published on September 16, 2016, entitled *Bank reports on tax-amnesty cases may not lead to probe: MAS* by The Straits Times

- **Framing Devices**

This article is discussing about Indonesia's Tax Amnesty program could be seen as suspicious transaction by Singapore authority, exemplar supported the frame as can be seen:

- *A police investigation will start only when there are reasons to suspect that a criminal offence under Singapore laws has been committed. (Paragraph 9)*
- *“The moment the client tells you he’s participating in the amnesty, you have a suspicion that the assets with you are not compliant, and so you have to report to the authorities.” (Paragraph 6)*

To create the image of tax amnesty negatively, the article emphasize that the tax amnesty still, in a criminal activity. It is supported by the catchphrases below:

Criminal offence. (Paragraph 9).

Those statements also supported by depiction below:

Suspicious transaction (Paragraph 1)

The catchphrase and depiction above refers to Indonesian who participate the tax amnesty program because Indonesian taxpayers must be repatriate the funds back to Indonesia and the Singapore banks presume the process of repatriate as a suspicious transaction,

afterwards the Indonesian clients were reported to the police as a criminal offence.

The article also put a picture of Monetary Authority of Singapore. The picture was taken in Low Angle which means the object is looking powerful and superior.

- **Reasoning Devices**

The journalist put the result of the interview and fact not only to inform but also to persuade the reader for believing what the journalist assumption is accurate or true. In making news there is always supported by Reasoning Devices, it can be seen in the roots:

- *Bank must file a suspicious transaction report if they handle a tax-amnesty case but this does not necessarily mean the client will be investigated by police. (Paragraph 1)*
- *“Participation in a tax-amnesty programme, in and of itself would not attract criminal investigation in Singapore.” (Paragraph 8)*

The next observed unit is appeal to principle. How the journalist persuades the reader by giving moral claims, as can be seen below:

“Should not discourage clients from participation.” (Paragraph 8)

By looking at the moral claims statement and roots above the Singapore government allow the clients to participate in the tax amnesty program is trying to convince Indonesia they are not to hinder the tax

amnesty program to end the rumor. However, the way of journalist convey the message of the news by using the negative words, will lead public's mind into negative perspective.