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Research Article

Title News Framing of the 12 Percent VAT Increase in Online Media

(Pan and Kosicki's Framing Analysis on Antara News and Kompas.com for the Period of December 2024 – January 2025)

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Abstract: This study aims to analyze how the news framing of the Value Added Tax (VAT) increase to 12 percent is constructed by two online media platforms, namely Kompas.com and Antara News, from December 2024 to January 2025. The method used is a framing analysis model by Pan and Kosicki with a descriptive qualitative approach. The data were obtained through purposive sampling by selecting 10 popular news articles from each media outlet. The results of the study show that both media present different framing tendencies: Kompas.com emphasizes public and business responses, while Antara News focuses more on the government's perspective. The differences are evident in the syntactic, script, thematic, and rhetorical structures of each media outlet. These findings indicate that the construction of reality is influenced by editorial interests and audience segmentation.

Keywords: 12 Percent VAT; Antara News; Framing; Kompas.com; Online Media

1. Introduction

Amidst the massive flow of information, mass media play a crucial role in delivering accurate and balanced information, particularly in communicating public policies to the public. Citing *Data Indonesia*, the Reuters Institute reported that in 2023, 84% of respondents in Indonesia chose online media as their primary source for accessing the latest news. The emergence of online media has transformed how people access information and has accelerated the speed and reach of information dissemination (Muklis CN & Manghinut, 2024).

The government's policy to increase the Value Added Tax (VAT) rate from 11 percent to 12 percent, which came into effect on January 1, 2025, has become one of the fiscal policy issues that has drawn significant public attention. The VAT increase is viewed as a strategic step to boost state revenue; however, it also raises concerns regarding declining purchasing power, potential inflation, and pressure on the business sector (Putri, 2024). As a consumption tax imposed indirectly, this policy has triggered various responses from the public, business actors, and economic observers.

News coverage of this policy allows for variations in how different media outlets frame the issue. Framing refers to the way the media constructs and delivers news events to the public (Paramitha & Karim, 2022). Each media platform has its own presentation style and editorial perspective, which often shapes public perception of an issue. Therefore, it is essential to analyze how media framing is applied in reporting the VAT increase. The way media

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outlets construct narratives, select quotes, and emphasize specific aspects of the VAT policy can influence public perception regarding the urgency and impact of the policy (Siregar et al., 2022).

Although other framing models, such as those by Robert Entman or Gamson and Modigliani, exist, Pan and Kosicki's model is considered more suitable for this study because its focus on concrete and applicable text structures provides a strong framework for identifying the patterns of message delivery used by each media outlet in framing policy issues (Munif, 2023). The selection of the framing analysis model by Pan and Kosicki is also based on its systematic and comprehensive categorization structure for examining news texts. This model includes four key elements, namely syntactic structure, script structure, thematic structure, and rhetorical structure, which can describe how news content is constructed through language, narrative composition, and specific emphases (Izzati et al., 2025).

The period from December 2024 to January 2025 was selected because it marked the official announcement and implementation of the government's policy to increase the VAT rate from 11 percent to 12 percent. This moment represents a critical phase, as it captures the dynamics of responses from various stakeholders, including the government, business actors, the general public, and economic experts. Therefore, the news coverage during this period reflects multiple interrelated perspectives and demonstrates the intensity with which the media framed public policy issues in a timely and contextual manner.

In this context, it is also important to consider the background of the media outlets selected as the objects of study, as media values and orientations may affect how an issue is framed (Muklis CN & Manghinut, 2024). This study focuses on two online media platforms, namely Antara News and Kompas.com, which differ in terms of ownership. Antara News operates under a state-owned enterprise, while Kompas.com is an independent private media outlet. This distinction has the potential to influence the editorial approach in news presentation, including how public policy issues such as the VAT increase are framed by each media platform.

The high number of readers indicates the significant potential of media in shaping public opinion regarding fiscal policy, making it important to examine how both platforms frame the issue of the VAT increase (Hayati et al., 2025). According to data from SimilarWeb as of January 2025, Antaranews.com recorded approximately 7.7 million readers annually, while Kompas.com had 89.3 million readers during the same period. With such a substantial readership, both Antara News and Kompas.com hold considerable potential to influence public opinion through their news coverage.

This study was conducted by analyzing news articles related to the 12 percent VAT increase published by Antara News and Kompas.com during the period from December 2024 to January 2025. Using the framing analysis model by Pan and Kosicki, this study aims to

examine how the two media outlets frame the 12 percent VAT policy and to identify differences in their framing approaches. This model was selected because it effectively outlines the structural elements of news presentation that are essential in shaping narratives and the social meaning of an issue. Through this approach, the study seeks to identify the structures and patterns used by each media outlet in framing the policy.

2. Proposed Method

This study used a qualitative approach, which aims to gain a comprehensive understanding of phenomena experienced by research subjects, such as behaviors, perceptions, motivations, and actions, as conveyed through descriptions in words and language (Aldo Gunawan & Setiawan, 2022). The study adopted the framing analysis method based on the model developed by Zhong Dang Pan and M. Kosicki, as this approach is capable of systematically deconstructing the structure of news texts to understand how the media frame specific issues (Pan and Kosicki, 1993, as cited in Paramitha & Karim, 2022).

The data in this study consisted of news articles published by Antara News and Kompas.com during the period from December 2024 to January 2025. Data collection was carried out by searching for news using keywords such as "12% VAT," "VAT increase 2025," or other relevant phrases. The articles were then selected based on their direct relevance to the policy of the VAT increase.

The analysis was conducted using the four main framing structures proposed by Pan and Kosicki, namely: (1) syntactic structure, which includes technical elements such as headlines, leads, quotations, and closings; (2) script structure, which refers to the narrative flow based on the 5W+1H framework; (3) thematic structure, which focuses on the coherence and logic in the presentation of facts; and (4) rhetorical structure, which involves language style, visualization, and particular emphasis on certain information (Paramitha & Karim, 2022). These four categories assist the researcher in identifying how message construction is formed and interpreted within the news text.

The analytical technique involved thoroughly reading all collected news articles, then classifying each element according to Pan and Kosicki's framing categories. Subsequently, the researcher compared the framing tendencies between the two media outlets to identify differences in perspectives in framing the same issue.

3. Results and Discussion

In this study, the news articles analyzed were selected based on perspectives that represent various viewpoints, including those of the public, business actors, and economic observers, about the reporting on the 12 percent VAT increase policy. This selection aimed

to obtain a comprehensive overview of how the issue of the VAT increase was framed by the mass media, both from the perspective of policy authorities and its impact on society.

The characteristics of online media that served as the sources of news in this study also influenced how events were structured and framed in the reporting, including in the context of economic policy, such as the VAT increase. Online media are marked by specific features such as speed in delivering information, the use of more concise and simplified language, the application of attention-grabbing headline techniques (clickbait) to attract readers, and a tendency to update news in real time. In addition, online media encourage audience participation through comment sections or interactive links, distinguishing them from traditional print media and enabling continuous information storage and on-demand accessibility (Nur, 2021).

This study analyzed ten news articles from two online media platforms, Kompas.com and Antara News, concerning the policy of increasing the Value Added Tax (VAT) rate to 12 percent, which took effect on January 1, 2025. The articles were selected purposively based on the "popular news" category, with high reader engagement, during the period from December 2024 to January 2025. The analysis used the framing model by Pan and Kosicki, which includes four structures: syntactic, script, thematic, and rhetorical.

Table 1. News Coverage Of The 12 Percent Vat Increase

No.	Antara News	Kompas.com
1.	Indonesian Government Officially Sets 12 Per-	Impact of 12 Percent VAT: General In-
	cent VAT Effective January 1, 2025 (16 De-	surance Industry Revenue May Decline
	cember 2024, 13:33 WIB)	(3 December 2024, 19:43 WIB)
2.	President Officially Increases VAT Rate to 12	Sri Mulyani's Staff Confirms 12 Percent
	Percent, Only for Luxury Goods and Services	VAT Will Take Effect Next Year
	(31 December 2024, 18:50 WIB)	(03 Desember 2024, 17.43 WIB)
3.	Government Prepares Economic Stimulus	PAN Urges Public to Be Grateful that 12
	Package as 12 Percent VAT Set for Next Year	Percent VAT Applies Only to Luxury
	(16 December 2024, 20:12 WIB)	Goods (1 January 2025, 13:14 WIB)
4.	Prabowo Emphasizes That 12 Percent VAT	New Year's Gift from Prabowo: 12 Per-
	Implementation Aligns with Law and Is Selec-	cent VAT Applies Only to Luxury Goods
	tive (6 December 2024, 20:26 WIB)	(1 January 2025, 08:39 WIB)
5.	Economist: Mitigating the Decline in Public	Official: List of Goods and Services Sub-
	Purchasing Power Due to the 12 Percent VAT	ject to 12 Percent VAT Starting January 1,
	(23 December 2024, 14:34 WIB)	2025
		(16 December 2024, 14:45 WIB)

Source: Articles from Antara News and Kompas.com

Table 2. Comparison Of Framing Analysis On The 12 Percent Vat Increase Coverage In Antara News And Kompas.Com

Framing	Antara News	Kompas.com
Structure		
_	1) The opening paragraph emphasizes that the government has officially set the VAT rate to increase to 12 percent starting in early 2025, by the HPP Law. The rest of the article elaborates on the reasons behind the increase, the legal background, and includes quotations from Ministry of Finance officials. This structure highlights the clarity of the government's decision and its legal basis. 2) The initial paragraph directly states that the policy has been signed and will take effect on January 1, 2025. The sentences are short, to the point, and focus on the decision and policy scope. There is no lengthy narrative or exploration of conflict, as the article serves an informative and official function. 3) The opening paragraph informs readers of the 12 percent VAT implementation starting in 2025, followed by an explanation that the government is preparing a stimulus package to maintain purchasing power. This structure allows readers to immediately understand that the fiscal policy is accompanied by compensatory measures. 4) The first paragraph quotes Prabowo's statement, asserting that the policy complies with the law and only targets the upper-income group. The sentences are declarative and directly quote a key figure (Prabowo), without using an open narrative style. This strengthens the authoritative	1) The opening paragraph immediately quotes a statement from the General Insurance Association of Indonesia (AAUI), emphasizing that the potential decline in revenue is a serious concern. The article follows an inverted pyramid structure, with key information presented at the beginning to reinforce the frame that the policy could have significant consequences, particularly for the business sector. 2) The article opens with a firm statement from the Director General of Taxes confirming that the 12 percent VAT will be implemented on January 1, 2025. The lead provides information certainty. The paragraph structure flows from policy confirmation, legal explanation (HPP Law), to the rationale behind the policy. This pattern prioritizes government sources and emphasizes legal justification, forming a formal and authoritative frame. 3) The article structure begins with a quote from the Deputy Chair of Commission XI of the Indonesian House of Representatives from the PAN faction, stating that the public should not panic, as the 12 percent VAT only applies to luxury goods and services. The following paragraphs systematically describe the classification of luxury goods and PAN's supportive stance toward the government. 4) The article opens with confir-
	strengthens the authoritative and official tone of the news. 5) The opening sentence conveys concerns about the potential decline in purchasing power due to the 12 percent VAT and the importance of government	4) The article opens with confirmation that the policy takes effect on January 1, 2025, followed by explanatory narratives from government sources. The paragraph structure emphasizes that the policy is selective and

Framing	Antara News	Kompas.com
Structure	mitigation. The sentence structure flows logically, based on cause and effect analysis.	targets luxury goods. The format follows an inverted pyramid structure, with a narrative touch at the beginning. 5) This article is structured in an informative and systematic manner. The opening paragraph affirms the implementation date (January 1, 2025), followed by a detailed list of goods and services subject to the tax. The placement of concrete data indicates that the article focuses on technical policy aspects rather than opinions. The format follows a straight news style.
Script (5W+1H)	1) The script is built from a narrative of legality, fiscal justification, regulatory support, and impact anticipation. It constructs the perception that this policy is a logical consequence of tax reform. Rather than merely stating that the rate is increasing, the article explains that the decision was not sudden, but had been planned and processed by legal procedures. This frames the government as a rational and law-abiding actor. 2) The script or narrative flow is structured as follows: policy announcement, scope clarification, presidential quote, and justification of the policy. The placement of the statement that the 12 percent VAT applies only to luxury goods and services serves as a key element to ease public concern. The government is framed as a wise actor, selectively raising taxes to avoid burdening lower-income citizens. 3) The news narrative follows the structure of: policy introduction, public concern, and government response. After outlining the VAT increase, the article quickly shifts to the government's mitigation strategy. By embedding the stimulus package as part of the fiscal policy,	1) The narrative begins with a factual explanation of the VAT 12 percent implementation, followed by responses from industry figures, particularly from the General Insurance Association of Indonesia (AAUI). The article continues with predictions and possible impacts on premium prices and the insurance industry at large. There is no lengthy narrative introduction; instead, the structure is efficient and directly presents a cause-and-effect logic. 2) The narrative flows from official statement to normative argumentation. After confirming the VAT implementation, the article transitions into the regulatory background, policy objectives, and government appeals. This script creates a narrative portraying the policy as part of a long-term plan that is legally valid and beyond dispute. Such a structure strengthens the perception that the public simply needs to adapt rather than question the policy. 3) The narrative is constructed from policy confirmation, explanation of classifications, defense of the policy, and moral appeals. This forms a script showing that the policy does not burden the general public

Framing	Antara News	Kompas.com
Framing Structure	the script shows that the government is anticipatory and does not leave the public to bear the impact alone. This strengthens the perception of a responsible government. 4) The article is structured with: statement, legitimacy, justification, and policy limitation. Prabowo is positioned as the main actor delivering the information, and his quote becomes the narrative focus. By stating that "the 12 percent VAT ap-	but rather targets specific upper-class groups. The article emphasizes that this is a form of the government's support for the lower-income population. The script builds the perception that only the wealthy are affected, so the general public should not be concerned. 4) This script combines factual information with symbolic construction, portraying the policy as part of the new leader's work program. It does not merely ex-
	plies only to luxury goods," the article attempts to calm public anxiety. The narrative is designed to show that the policy does not burden the general population. 5) The narrative structure follows the sequence: issue analysis, impact projection, recommendation, and policy solution. Unlike previous articles that center around government statements, this script places an expert as the main source. The expert outlines potential negative effects and offers input for accompanying social protection. This reflects an evaluative space	plain what happened but also highlights who is presented as the figure behind the policy, contributing to a personalized framing of a state decision. 5) The script follows a sequence of notifications, regulation explanation, detailed classification of taxable items, and clarification of exemptions and protection of basic needs. This flow implies that the government has designed a well-structured policy and reassures the public that necessities are unaffected. No conflict or controversy is introduced in this script; it remains neutral and
Thematic	toward the policy. 1) The central theme is legality and legitimacy. The VAT rate increase is framed not as a burden, but as a legitimate fiscal policy necessary for national financial sustainability. Emphasis on legislation and the legislative process indicates an intention to reinforce the perception that the government operates in a planned and constitutional manner. No opposing voices are presented, only official narratives from the government. 2) The narrative follows a script of: announcement - scope clarification - presidential quote - policy justification. The inclusion of the statement that the 12 percent VAT applies only to	explanatory. 1) The main focus of this article is the economic impact of the government's fiscal policy. The theme developed is that the 12 percent VAT increase is not merely a technical taxation issue, but has a domino effect on the financial services sector, especially insurance. This framing stresses the potential losses and additional burdens faced by industry players. Kompas frames this policy as one that may hinder the growth of the non-bank financial sector, raising questions about industry readiness and policy effectiveness. 2) The dominant theme in this article is policy certainty and legal legitimacy. Kompas frames the

Framing Structure	Antara News	Kompas.com
	luxury goods and services becomes a key thematic element that mitigates public concern. The government is positioned as a wise actor, selectively increasing taxes to avoid affecting the lower-income population. 3) The central theme is economic mitigation and protection. The VAT increase is not the sole focus; the narrative is constructed to show that the government is not abandoning the public, but has prepared economic support. This theme is important in building public trust, as it presents the government as risk-aware and solution-oriented. 4) The main theme highlighted is legality and selective fairness. Emphasis on legal foundations and policy targeting constructs the image of a rule-based and non-arbitrary government. This theme strengthens the perception that the VAT increase is part of a measured and just fiscal mechanism. No space is given to conflict or resistance, as the discourse is closed positively through the positions of political elites. 5) The dominant theme is the anticipation of economic impact. This framing acknowledges that while the policy is legal, there are potential risks to the people's economy. The theme highlights the government's role in ensuring post-policy economic stability. Rather than simply supporting or rejecting the policy, the article emphasizes the need for ongoing mitigation readiness.	consequence of the law passed in 2021. There is no attempt to frame public resistance or potential negative impacts. The focus is on the narrative that the policy will proceed and has a strong legal foundation. This shows a pro-government framing that emphasizes fiscal stability and continuity. 3) The central theme is the defense of fiscal policy as a form of social justice. The 12 percent VAT is framed as a tool to target the upper class to ensure fiscal sustainability without burdening the general public. There is an explicit attempt to eliminate public resistance by promoting the narrative that "only the wealthy will be affected." This theme aligns with PAN's political communication interests, supporting the fiscal policy while appearing to side with the people. 4) The main theme developed is the selective implementation of a fair and pro-people policy. The article seeks to link the fiscal decision with the New Year as a symbolic beginning of a new phase. This strengthens the narrative that the policy marks the start of a measured fiscal transition. Additionally, framing Prabowo as part of the policy's execution connects fiscal matters with symbolic political leadership. 5) The central theme of this article is public education regarding the contents of the VAT policy. There is no tone of defense or criticism, only clarification of information that may be misunderstood by the public. This supports an administrative communication framework: the state explains the "rules of the game" using simple, factual, and accessible language. Kompas frames the article as a

Framing	Antara News	Kompas.com
Structure		
		form of transparency and clarification to counter negative perceptions of the 12 percent VAT.
Rhetorical	 The rhetorical style used is generally formal and technocratic. Quotations from Ministry of Finance officials and the use of terms such as "mandated by law," "rate adjustment," and "tax reform" indicate that the message being conveyed centers on rationalization and logical justification. There is no dominant emotional element, making the article more focused on fostering understanding rather than evoking sentiment. The language used is formal, with quotes from the president emphasizing the rationale behind the policy. Terms like "gradually adjusted," "intended for high-income groups," and "under the law" serve as rhetorical tools to build legitimacy and trust. There is no use of emotional diction, as the rhetorical approach is technocratic and rational. The rhetorical tone is subtle and persuasive. Diction such as "maintaining purchasing power," "stimulus for priority sectors," and "strengthening the people's economy" builds a positive image of the fiscal policy. There are no confrontational elements; instead, the narrative emphasizes development, protection, and responsibility. Terms like "by the law," "will not burden the people," and "for luxury goods" are used as rhetorical instruments to create a sense of fairness. The article also leverages the legitimacy of a national figure (Prabowo) to reinforce rhetorical authority, making the policy argument appear unquestionable. There is 	 Kompas uses direct quotations from the Secretary General of the General Insurance Association of Indonesia (AAUI) to highlight the industry's perspective. Word choices such as "eroded" and "additional burden" rhetorically reinforce a negative perception of the policy. There are no sources from the government side in this article, making the narrative appear to lean toward the business sector. Visualization of impact is also reinforced by mentioning potential premium price increases that may burden consumers. The rhetoric used is highly formal, with direct quotations from senior tax officials emphasizing government credibility and control over fiscal policy. Terms like "definite," "gradually implemented," and "agreed upon from the beginning" reinforce certainty and confidence. The article does not present objections from other parties, resulting in a onesided rhetorical stance that functions to solidify authority. The use of the word "grateful" in the headline is a strong and unusual rhetorical choice in tax reporting. This reflects an emotional rather than purely logical persuasion strategy. Direct quotes from members of parliament are used to add credibility and confirm political support for the policy. There are no statements from opposition figures or directly affected parties, which clarifies that the article is biased and carries a strong, persuasive framing. The rhetoric in this article is symbolic and personal. Phrases like "New Year's gift" and the

Framing	Antara News	Kompas.com
Structure		
	no emotional language; the entire narrative is framed in a rational and bureaucratic tone. 5) The rhetoric used is academic and data-based: "consumption decline," "psychological impact on the public," and "additional stimulus needed." These phrases target rational readers who evaluate economic consequences objectively. There is no provocative diction, but a tone of caution shapes rhetoric that encourages critical yet solution-oriented thinking.	explicit mention of Prabowo reflect rhetorical techniques that link the policy to a popular leader. Quotes from officials are used to confirm that only luxury goods are affected. No opposing perspectives are included, making the rhetorical stance affirmative and intended to reassure readers that the policy should not be feared. 5) The rhetoric used is factual and unemotional. Word choices such as "official," "effective starting," and "here is the list" reflect an instructional journalistic style. There are no direct quotes from political figures or experts, as the article focuses on information rather than opinion. This rhetorical approach supports neutrality and accuracy, making the news suitable as a reference for public discussion.

Source: Processed by the Researcher, 2025

As a national news agency, Antara News tends to deliver narratives that are more official and pro-government. Its headlines are straightforward and use direct sentence structures, such as "Government Officially Sets 12 Percent VAT" or "President Officially Increases VAT Rate." This reflects a factual and unemotional reporting style. The news articles follow a conventional journalistic structure: the main facts are presented at the beginning, followed by official statements from the government or expert sources. The dominant sources are state officials. The main themes revolve around policy legality, tax object selectivity, and government efforts to maintain economic stability. The articles also emphasize that the 12 percent VAT does not apply to essential goods. From a rhetorical perspective, the language choices are formal, institutional, and avoid emotional diction. The articles focus more on data and quotations rather than a persuasive narrative.

This finding is further supported by an interview with Santoso, Head Editor for Public Welfare Affairs at Antara News, who stated that institutionally, Antara is committed to delivering government policy narratives in a comprehensive and structured manner:

"...In this coverage, there is no negative tone; we highlight positive tones. We strive to report what is happening in the field and continue to voice it." (Source: Interview with the Head Editor for Public Welfare Affairs, Antara News, Wednesday, June 25, 2025)

He also added that Antara's reporting approach is formal and grounded in accuracy and public interest.

"We always prioritize data and official statements from credible sources, especially when it concerns state policy. We must ensure that the public receives comprehensive information and is not provoked by opinions that may not be valid." (Source: Interview with the Head Editor for Public Welfare Affairs, Antara News, Wednesday, June 25, 2025)

This statement indicates that Antara News places greater emphasis on delivering information factually and constructively, without inserting conflict or confrontational opinions. Accordingly, the framing used by Antara News in reporting the 12 percent VAT increase policy is generally oriented toward stability, legality, and an emphasis on the legitimacy of government decisions.

In contrast, Kompas.com presents news from a more diverse perspective, highlighting responses from various parties such as industry actors, politicians, and the general public. The headlines used by Kompas.com are informative but sometimes contain dramatic elements, as seen in the article titled "New Year's Gift from Prabono." News leads generally convey the core policy or reactions to it directly. The news structure follows a systematic order, including issue introduction, factual presentation, and source quotations. These elements enhance the credibility and balance of the information. The dominant themes include concerns over the economic impact of the VAT policy, efforts by the government to justify the decision, and public education regarding the tax mechanism and taxable items. The language used is generally neutral, although some articles use strong diction to attract attention, such as "eroded," "New Year's gift," and "impact."

This finding is also supported by an interview with Anisa, a journalist at Kompas.com, who stated that the Kompas editorial team consistently strives to deliver news that is informative, balanced, and still engaging for readers:

"We do try to present government policies from various perspectives, including responses from business actors and the public. This is important so that the public receives a comprehensive picture, not just from the government's point of view." (Source: Interview with a journalist from Kompas.com, Saturday, June 28, 2025)

She also added that the choice of diction in headlines and news content is intended to capture broader public attention without compromising the accuracy of the information:

"Sometimes we do use strong or symbolic terms like 'New Year's gift' or 'eroded,' but they are still based on facts. The goal is to attract readers and help them understand the issues that are currently developing." (Source: Interview with a journalist from Kompas.com, Saturday, June 28, 2025)

4. Conclusions

Antara News emphasized the validity, stability, and legality of the policy. This distinction reflects the characteristics of each media outlet in constructing reality through news framing. In contrast, Kompas.com presented a diversity of perspectives and provided space for criticism of the policy. The framing used by each media platform has the potential to influence how the public understands the VAT policy. Antara News directed public understanding toward compliance and information, while Kompas.com tended to shape more critical and reflective opinions. This finding is significant in the context of public policy communication and the formation of social discourse.

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