

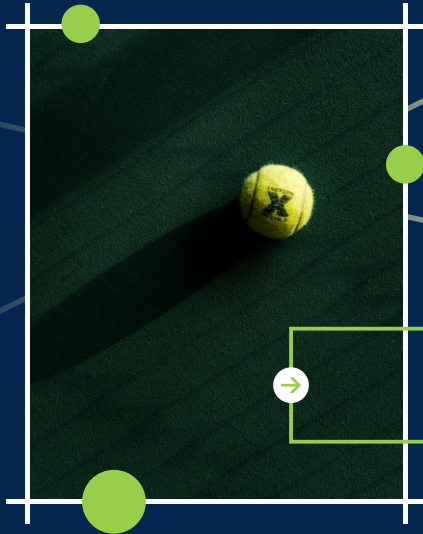
Digitimes #52
September 2025

UNRAVELING THE "PADEL TAX" POLEMIC, A MANIFESTATION OF A PUBLIC TRUST CRISIS IN GOVERNMENT POLICY?



io Center for
Digital Society
A NEW ERA TO RETHINK DIGITAL

Room BC 201 - 203
Faculty of Social and Political Sciences
Universitas Gadjah Mada
Jalan Sosio Yustisia 1, Bulaksumur, Yogyakarta
(0274) 563362, Ext. 116 | cfds.fisipol@ugm.ac.id



**RESEARCHERS
AND CONTRIBUTORS**

Author

Mahardi Nalendra Syafa

Editor

Achmed Faiz Yudha Siregar

Designer and Layouter

Ahmad Nur Hasan

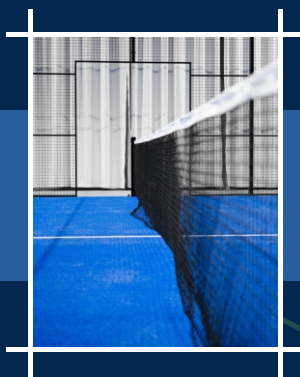
September 2025



TABLE OF CONTENT



1	Pendahuluan
4	Pembahasan
12	Kesimpulan
14	Referensi





Jakarta's Lifestyle Phenomenon and the Emergence of Policy



Figure 1. Post from the official Twitter account of the Indonesian Directorate General of Taxes regarding Padel Tax



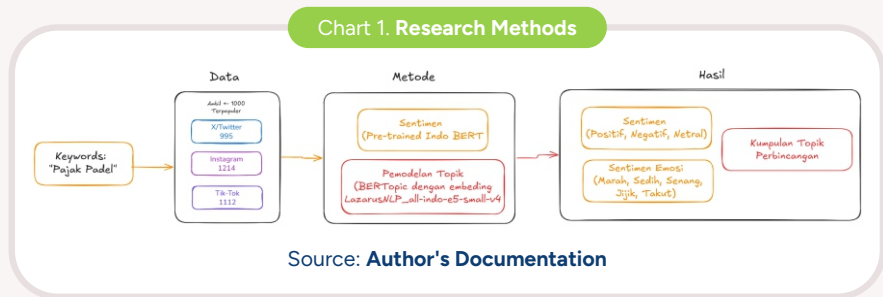
The primary catalyst was a policy issued by the DKI Jakarta Provincial Government through the Head of the Regional Revenue Agency (Bapenda) Decree Number 257 of 2025. This policy imposed a 10% Specific Goods and Services Tax (PBJT) on padel facility rental services^[1]. This regulation was derived from DKI Jakarta Provincial Regulation Number 1 of 2024, which is based on a higher legal framework, namely Law Number 1 of 2022 concerning Financial Relations between the Central Government and Regional Administrations (HKPD)^{[2][3]}.

What should have been a routine administrative adjustment instead erupted into a major controversy in the digital sphere. The scale and intensity of the public debate on social media indicated an issue far deeper than mere opposition to a tax rate; it was symptomatic of a crisis of public trust in the government's transparency, priorities, and policymaking process.

Problem Formulation

- 1 What are the sentiment trends and emotional spectrum of the public's response to the "padel tax" policy on social media?
- 2 What are the dominant conversational themes that emerged, and how do these themes reflect a narrative of public distrust towards government policy?

Research Methodology



This study dissects the public's reaction using an analytical approach to digital social phenomena on social media. Using the keyword "Pajak Padel" (Padel Tax), a total of 3,321 posts from Twitter, Instagram, and TikTok during the peak period of June–July 2025 were comprehensively analyzed. Sentiment analysis was conducted using the IndoBERT machine learning model to map the polarity of reactions (positive, negative, neutral) and their emotional distribution (anger, sadness, happiness, disgust, fear)^[4]. Subsequently, to deeply identify the themes of the debate, topic modeling was employed using BERTopic, enhanced by the LazarusNLP_all-indo-e5-small-v4 embedding model, to uncover the structure of arguments and the primary grievances of the public^[5].





DISCUSSION



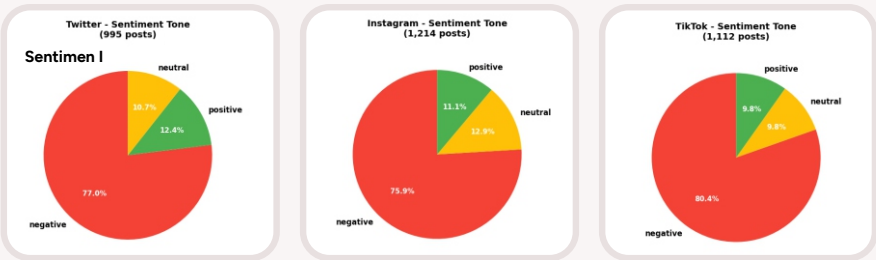
Conversational Sentiment Map

Based on the distribution of public sentiment, the 3,321 posts show a dominance of negative sentiment towards the padel tax policy. As summarized in Table 1, an average of 75-80% of sentiments on social media were negative. This figure surpasses the combined average of positive (9-11%) and neutral (9-12%) sentiments.

Table 1: Quantitative Summary of Public Sentiment Regarding the Padel Tax (June-July 2025)

 TWITTER (995 posts): Sentiment Tone: NEGATIVE: 766 (77.0%) POSITIVE: 123 (12.4%) NEUTRAL: 106 (10.7%)	 INSTAGRAM (1,214 posts): Sentiment Tone: NEGATIVE: 922 (75.9%) NEUTRAL: 157 (12.9%) POSITIVE: 135 (11.1%)	 TIKTOK (1,112 posts): Sentiment Tone: NEGATIVE: 894 (80.4%) NEUTRAL: 109 (9.8%) POSITIVE: 109 (9.8%)
--	--	---

Figure 2. Distribution of Sentiment on Social Media X/Twitter, Instagram, & Tik-Tok



Source: [Author's Documentation](#)

The ratio of negative to positive sentiment, at nearly 7 to 1, demonstrates a significant imbalance. The high volume and uniformity of negative sentiment across three different social media platforms indicate that this discourse represents widespread public rejection.

The padel tax issue managed to transcend its own community of players, reaching a much broader audience. Netizens who may have never held a padel racket participated in the conversation, using this issue as a vehicle to channel more general frustrations with the government. In other words, the padel tax policy transformed into a symbol of collective dissatisfaction—a case study illustrating how a technical policy can trigger a crisis of public trust when it is perceived as unfair and misaligned with the public's interests.

● Dominant Negative Narratives

After establishing the dominance of negative sentiment, a deeper analysis was conducted to dissect the main narratives driving public opposition. This was derived from word cloud analysis and representative posts.

Figure 3. Negative Sentiment Wordcloud on Social Media X/Twitter, Instagram, & Tik-Tok



Source: Author's Documentation

Figure 4. Representation of Negative Sentiment Comments



Source: Twitter/X

The most fundamental narrative was the perception that the government was actively discouraging a healthy lifestyle. This is reflected in the massive use of the words "olahraga" (sports) and "sehat" (healthy) juxtaposed with "dipajakin" (being taxed) across various platforms, as voiced by a Twitter user who called the policy "outdated" for failing to see sports as a driver of public health.

This perception was reinforced by a second narrative portraying the government as a greedy entity that does not side with the people. The dominance of the words "pemerintah" (government), "pajak" (tax), and "rakyat" (the people) in the word clouds, along with comments like "So greedy, taxing everything... zero contribution" from one netizen, shows that the policy was seen as an extractive measure without fair reciprocity. This dissatisfaction culminated in criticism of the government's competence and priorities, where the emergence of words like

"konyol" (ridiculous) and "banjir" (flooding) indicates that the public found the policy absurd amidst more crucial urban problems.

The negative sentiment across these platforms shows that the public felt the government was deliberately taking advantage of the momentum of the new and popular sport of padel. The policy was no longer seen as a reasonable administrative effort but as an opportunistic move to generate revenue from a trend popular among citizens. Ultimately, this feeling of being 'exploited' became the pinnacle of the trust crisis, where the government was no longer viewed as a facilitator of positive activities but as a party seeking to profit from every community activity.

Positive and Neutral Narratives

Figure 5. Positive (Green) and Neutral (Gray) Sentiment Wordcloud on Social Media X/Twitter, Instagram, & Tik-Tok



Source: Author's Documentation

Figure 6. Representation of Positive and Neutral Sentiment Comments



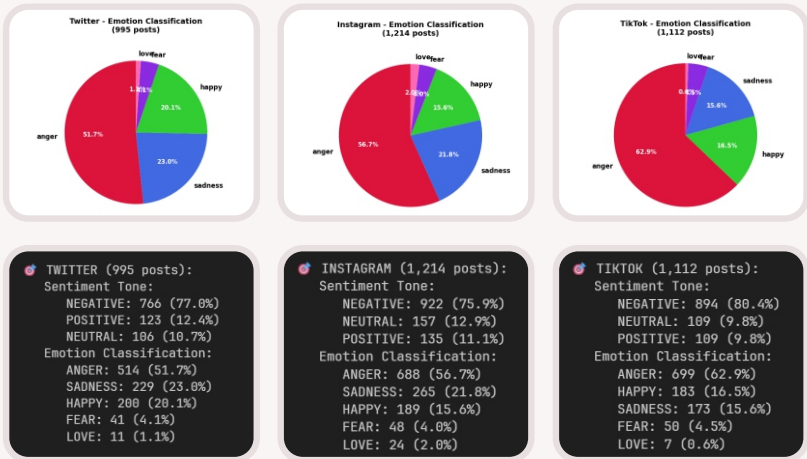
Source: Twitter/X

Although representing a much smaller portion, positive and neutral sentiments presented a narrative that did not contest the padel tax policy. The core of this argument was the reasonableness of the tax, given that padel players were perceived as belonging to affluent economic circles. This was reinforced by the frequent appearance of the word "golf" in positive and neutral word clouds, indicating that the public was comparing padel to other sports synonymous with high social status. For this segment of society, the policy was not seen as a detrimental burden but as a fair contribution from a more prosperous group.

The Emotions of Anger and Sadness

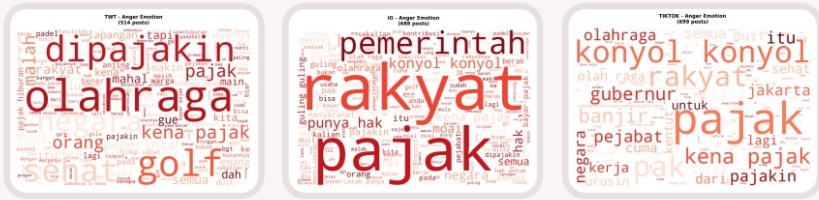
Beyond mere negative sentiment, the emotional analysis reveals a spectrum of public feeling dominated by anger and sadness, each with its own triggering narrative.

Figure 7. Distribution of Emotional Sentiment on Social Media X/Twitter, Instagram, & Tik-Tok



Source: Author's Documentation

Figure 8. Wordcloud of Angry Emotional Sentiment on Social Media X/Twitter, Instagram, & Tik-Tok



Source: Author's Documentation

Figure 9. Representation of Angry Emotional Sentiment Comments



Source: Twitter/X

Anger was the most dominant emotion, accounting for an average of 60% of posts with detected emotions. This anger was not just dislike but an outburst of frustration against what was perceived as injustice. This is reflected in the anger emotion word cloud, which is filled with confrontational words like "pemerintah" (government), "rakyat" (the people), "pajak" (tax), and "konyol" (ridiculous). One post captured the depth of this anger, with a netizen tweeting, "It's already hard for citizens to be healthy and now they get taxed, while the taxes are used for feudal officials who are obsessed with protocol but have minimal performance." This comment explicitly links the padel tax to larger issues of budget allocation and government performance. Thus, this anger was a form of active resistance against a policy felt to be robbing citizens of their right to be healthy and directly eroding trust in the government's integrity.

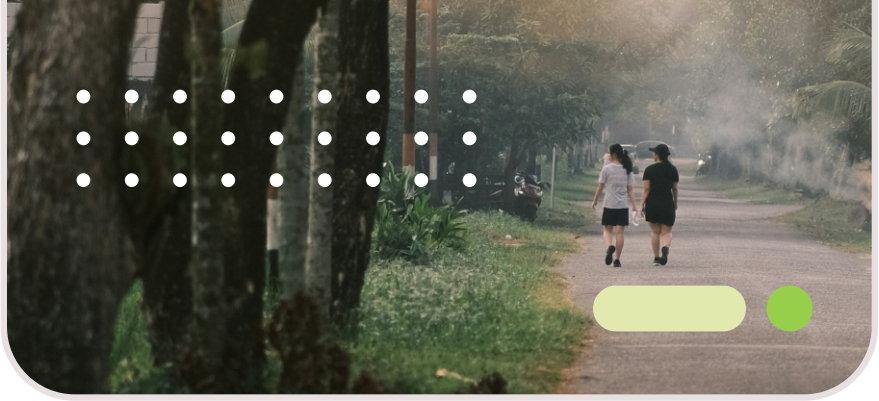


Figure 10. Wordcloud of Sad Emotional Sentiments on Social Media X/Twitter, Instagram, & Tik-Tok



Source: Author's Documentation

Figure 11. Representation of Sad Emotional Sentiment

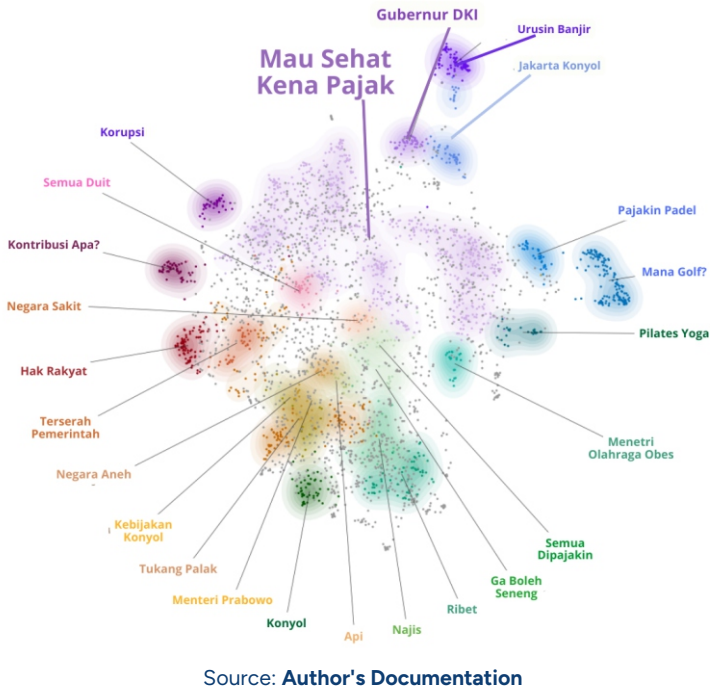


Source: Twitter/X

Ranking second, sadness emerged as a significant emotion with an average share of about 20%. Unlike anger, sadness here reflected a sense of disappointment and resignation. The word clouds in this category were filled with words like "sedih" (sad), "menangis" (crying), and "kecewa" (disappointed), depicting a somber mood. This feeling was encapsulated in comments with a resigned tone, such as "Tired of encouraging people to live healthy,, now that they enjoy sports, they get taxed" and "Everything is taxed 😞". This emotion signifies the erosion of public hope in the government.

Unraveling the Padel Debate Topic Map

Figure 12. Distribution of Topics Regarding Padel Tax on Social Media Twitter/X, Instagram, & TikTok



The topic modeling map presents a visualization of the entire debate landscape, charting the narrative clusters that formed in the digital space. The interpretation of this map is based on two main aspects: the size of a cluster, which indicates the volume or dominance of that topic, and the proximity between clusters, which indicates similarity.

It is clear that the "Mau Sehat Kena Pajak" (Want to be Healthy, Get Taxed) cluster is the largest narrative area, marking it as the public's primary complaint. Additionally, the map shows how relevant topics are clustered together. For example, on the right side of the map, the "Pajakin Padel" (Tax Padel) cluster is located near comparative topics like "Mana Golf?" (What About Golf?) and another trending sport, "Pilates Yoga." From this map structure, we can dissect several key narrative areas that shaped this polemic in depth.

A. The "Want to be Healthy, Get Taxed?" Cluster

The largest narrative cluster on the map is "Want to be Healthy, Get Taxed," indicating that this was the primary expression in most netizens' conversations. This narrative highlights the government as an obstacle to citizens' good intentions to live a healthy life. This topic is directly related to the emotions of anger and disappointment discussed earlier, making it the most common complaint in this polemic.

B. The "What About Golf?" Cluster

The second noteworthy topic cluster is centered on "What About Golf?". The comparison with golf, stereotypically considered a hobby for the "rich," was used effectively to highlight a perception of double standards. This narrative accuses the government of only daring to target the "upper-middle class" while a more "elite" group seemingly receives preferential treatment.

The government attempted to respond with a technical explanation that golf is already subject to an 11% VAT imposed by the central government, and the law prohibits double taxation. However, this legalistic explanation was completely ineffective. To the public, "a tax is a tax," and technical details were irrelevant to their sense of justice. The government's failure here was a failure to translate legal logic into a socially and emotionally acceptable narrative. Was this an attempt by the government to seize an opportunity amidst the viral popularity of padel, or was it to support economic growth from public sports activities? Ultimately, the public narrative of class injustice proved far more powerful and easily spread, decisively demolishing trust in the fairness of the government's fiscal system.



C. The "DKI Governor" & "Deal with the Floods" Cluster

The next topic cluster has a primary target: the Governor of DKI Jakarta. Netizens linked the tax issue to more fundamental urban problems, as seen in the "Urusin Banjir" (Deal with the Floods) cluster.

This is an example of how the public frames the government as an institution with misplaced priorities. The government was seen as busy managing minor revenue from its citizens' hobbies while neglecting its primary duty to protect them from recurring floods.

→ CONCLUSION

The analysis of the padel tax polemic leads to a crucial conclusion: the immense negative public reaction was not caused solely by the tax policy itself. This reaction emerged from pre-existing fundamental problems, namely a low level of public trust in the government, a feeling of being treated unfairly, and a governmental communication style that is difficult for citizens to comprehend. The padel tax policy was merely the trigger that ignited a much larger public outrage.

From this study, there are several important lessons for governments in the digital age:

- 1 Logical Explanations Alone Are Not Enough. In the digital era, a policy cannot rely solely on a correct legal basis. The government must also be able to explain it with a strong, simple narrative that aligns with the public's sense of justice.
- 2 Communication Must Resonate with the Public. Simply providing information about the legal basis will not be effective. The government must be able to answer the fundamental questions in citizens' minds, such as: "What's in it for me and my community?" or "Why should we trust the government?".
- 3 Beware of Seemingly Trivial Issues. The government must be more cautious, as policies that appear small or target only specific groups can quickly become symbols of broader public anger. Public reaction should be considered before a policy is launched.

Going forward, the "padel tax" case will serve as an example of how the public will react to similar policies. Every new tax policy concerning public lifestyle will be judged on three things: whether the policy feels fair, whether the government's priorities align with citizens' needs, and the level of public trust at that time.

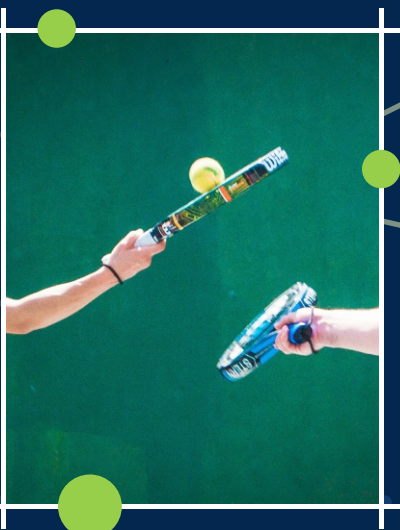
As a recommendation, the government should focus on rebuilding public trust first before introducing new tax policies. This can be done by showing tangible results from taxes already collected, such as improving flood management or public services. Furthermore, the communication style must shift from being one-way and rigid to a two-way communication that is more attentive, empathetic, and uses language that is easily understood by citizens. Without strong trust, even the best policies will always risk being rejected by public opinion in the digital age.





REFERENCES

- [1] Badan Pendapatan Daerah Provinsi DKI Jakarta, (2025). *Keputusan Kepala Bapenda DKI Jakarta Nomor 257 Tahun 2025 tentang Perubahan Kedua atas Keputusan Kepala Badan Pendapatan Daerah Nomor 854 Tahun 2024*. [online] Website Badan Pendapatan Daerah Provinsi DKI Jakarta. Diakses di: <https://dpp.jakarta.go.id/peraturan-perpajakan/keputusan-kepala-bapenda-dki-jakarta-nomor-257-tahun-2025-tentang-perubahan-kedua-atas-keputusan-kepala-badan-pendapatan-daerah-nomor-854-tahun-2024> [Diakses pada 1 September 2025]
- [2] Pemerintah Provinsi DKI Jakarta, (2024). *Peraturan Daerah Nomor 1 Tahun 2024 tentang Pajak Daerah dan Retribusi Daerah*. [online] Website Badan Pendapatan Daerah Provinsi DKI Jakarta. Diakses di: <https://bapenda.jakarta.go.id/peraturan-perpajakan/perda-nomor-1-tahun-2024-tentang-pajak-dan-retribusi-daerah> [Diakses pada 1 September 2025].
- [3] Republik Indonesia, (2022). *Undang-Undang Nomor 1 Tahun 2022 tentang Hubungan Keuangan Antara Pemerintah Pusat dan Pemerintahan Daerah*. [online] Database Peraturan BPK. Diakses di: <https://peraturan.bpk.go.id/Details/195696/uu-no-1-tahun-2022> [Diakses pada 1 September 2025].
- [4] Koto, F., Rahimi, A., Lau, J.H. and Baldwin, T., 2020. IndoLEM and IndoBERT: A benchmark dataset and pre-trained language model for Indonesian NLP. arXiv preprint arXiv:2011.00677.
- [5] Wongso, W., Setiawan, D., Joyoadikusumo, A. and Limcorn, S., 2025, July. Lazarus NLP at SemEval-2025 Task 11: Fine-Tuning Large Language Models for Multi-Label Emotion Classification via Sentence-Label Pairing. *In Proceedings of the 19th International Workshop on Semantic Evaluation (SemEval-2025)* (pp. 763-772).





ABOUT CfDS

Center for Digital Society (CfDS) is the research center established by the Faculty of Social and Political Sciences, Universitas Gadjah Mada. The institution is created under the concern over the contemporary dynamics of socio-political condition of the world that is accentuated by the impeccable influence of information technology. The phenomenon triggers the new patterns and complexities in the society, and thus requires new approaches in managing such complexities.

CfDS pledged to delve more on the study of contemporary digital society, including related issues surrounding the topic; such as the issues of smart city and urban development. The emphasis is then put on the utilization of technology to shape the society in becoming digitalized, as well as to bring solvency to social issues.



VISION

Solving Social Problem and Accelerating Prosperity through Indonesia Digital Society



ACTIVITIES



Research and Development

Dissemination and Publication

Education and Policy Advocacy



facebook.com/cfdsugm



Center for Digital Society (CfDS)



cfds_ugm



@cfds_ugm



@cfds_ugm



CfDS UGM