

Media Framing and Public Education Analysis: The Indonesian Ministry of Finance's Crisis Communication Strategy in the Diaper and Wet Wipe Excise Issue

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Abstract

The proposed plan to impose excise taxes on disposable diapers and wet wipes triggered strong public reactions after several media outlets, particularly Tempo, framed the issue as a potential financial burden on households and a strategy to boost state revenue. This framing heightened public sensitivity, especially among mothers and lower-income families. This study analyzes the Ministry of Finance's response strategy through media framing analysis and crisis communication using secondary data from news reports and official statements. The findings show that the Ministry adopted diminish and instructing information strategies, emphasizing that the excise plan remains in an early policy review stage and will not be implemented soon. The prompt response helped contain the issue and redirect the public narrative toward the ongoing policy assessment.

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1. INTRODUCTION

In recent years, the government has begun reviewing the expansion of excise taxes to include products deemed to have negative impacts, not just alcohol and cigarettes, but also single-use plastic products. This represents a development of Indonesia's excise policy, which is based on consumption control, health protection, and environmental impact management. This discourse emerged in November 2025 when the media reported on plans to impose excise taxes on disposable diapers (*diapers*) and wet wipes, as mentioned in PMK Number 70 of 2025 concerning the Ministry of Finance's strategic plan 2025–2029 (Tempo, 2025).

Tempo was the media that initially reported on the discourse on excise on diapers and wet wipes as part of the government's strategy to find new sources of revenue after the cancellation of increasing cigarette excise, while emphasizing the large potential revenue from expanding the excise base. This narrative was then reinforced by other reports that used diction such as "new burden" and "thickening state coffers," thus 'framing' this policy discourse as a direct threat to household purchasing power in Indonesian society.

This issue is highly sensitive because diapers and wipes are daily necessities, especially for young families and low- and middle-income households. Other news portals, such as BeritaSatu (2025), also covered concerns among parents that the government should not increase the burden of children's expenses, as well as the risk of rising prices for necessities.

In the context of a country with a large population and a still high level of economic vulnerability, *framing*. This kind of thing quickly increases the level of *public outrage* and has the potential to turn technocratic discourse into a public communications crisis. Issue management is certainly crucial to help organizations navigate evolving opinions. Organizations are faced with two choices: First, follow evolving public opinion. Second, confirm or correct existing beliefs by presenting new, more factual and comprehensive data, in an effort to protect and maintain their image (Heath, 2011).

In the literature, issue management and crisis communication by government agencies have been discussed in various contexts, such as central government communication in fiscal policy issue management, presidential communication, and tax reform issues (Rachmawati, 2023). Other studies highlight the importance of transparent, consistent, and empathetic risk communication as a prerequisite for maintaining public trust, including in the context of fiscal policy and disasters (The Stance, 2025). However, studies specifically examining the management of excise policy issues targeting household necessities such as diapers and wet wipes are still very limited, despite the significant impact of public perception on such policies.

Theoretically, this research refers to the framework of media *framing* (Entman, 1993), which looks at how the media defines problems, determines causes, makes moral judgments, and proposes solutions. On the other hand, this study also analyzes the response strategy of the Ministry of Finance using *Situational Crisis Communication Theory* (SCCT) developed by Coombs (2007), which divides crisis responses into strategies: deny, *diminish*, and *rebuild* according to the level of responsibility attributed to the organization. This perspective on risk communication is used to examine how the government can balance technical explanations of policy studies with public sensitivity to potential new burdens.

The scientific novelty of this article lies in its focus on the discourse on excise on diapers and wet wipes as a case study. *Issue & risk management* in the fiscal policy sector, by combining analysis *framing media* and the government's crisis communication strategy based on the latest secondary data (November 2025). This research not only describes the dynamics of the issue but also evaluates the alignment of the Ministry of Finance's response with the principles of crisis communication and risk communication within the context of policies that address the community's basic needs.

Based on this description, the research questions asked are:

1. How does the media frame the issue of diaper and wet wipe tax discourse?
2. What communication response strategy did the Ministry of Finance and DJBC implement regarding this issue?
3. How effective is this response in reducing the escalation of the issue based on the perspective of crisis communication and risk communication?

In line with that, the objectives of this research are: (1) to analyze *framing* news coverage regarding the issue of excise on diapers and wet wipes, (2) identify the crisis communication strategies used by the Ministry of Finance and DJBC, and (3) evaluate the effectiveness of these response strategies in the context of managing sensitive fiscal policy issues.

2. RESEARCH METHODS

This research uses a qualitative approach with a case study design. According to Creswell, a case study is a research approach that focuses on a specific case with in-depth data collection from various sources (Creswell & Clark, 2018). This research focuses on

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the Ministry of Finance's handling of the diaper and wipes excise tax discourse. Case studies were chosen because they allow researchers to deeply explore the social, political, and communicative context of a specific policy event within a limited time period.

2.1. Data Collection Sources and Techniques

The data used is entirely secondary data obtained through online searches of:

1. Media news that raised the issue of diaper and wet wipe taxes, especially:
 - Coverage series *Time* regarding the discourse on excise levies on diapers and wet wipes, the risks of excise burdens, and industry responses.
 - Featured news *framing* household and parental burdens, such as BeritaSatu and other portals
2. Official news and statements representing the response of the Ministry of Finance/DJBC, including:
 - Daily Jogja article: "Diaper Excise Tax Stirs Up, Ministry of Finance: Still Under Review, Not Yet in Effect."
 - DJBC's clarification in detik Finance, Merdeka, Liputan6, VOI, and other media emphasized that the policy is still at the scientific review stage as a form of transparency and accountability.
 - Statement by Finance Minister Purbaya Yudhi Sadewa in various media (Tempo, Kontan, Bloomberg Technoz, Infobank/Disway), which emphasized that the imposition of excise on diapers and wet wipes will not be implemented in the near future and is linked to the prerequisite of economic growth above 6 percent.

The data collection period was limited to November 8–17, 2025, namely from the appearance of Tempo's initial coverage until the issuance of a series of official clarifications that marked a shift in the focus of the issue from "immediate implementation" to "long-term study".

Data collection techniques are carried out in the following ways:

1. News search using the keywords "diaper excise", "wet tissue excise", "PMK 70/2025", and "scientific study" on national media portals.
2. Article selection using *purposive sampling*, with the following criteria: (a) explicitly mentioning the discourse on excise on diapers and wet wipes, (b) containing a narrative of public burden or state revenue, and/or (c) containing an official statement from the Ministry of Finance/DJBC.
3. Archiving news text in the form of a *file* to be analyzed systematically.

2.2. Data Analysis Techniques

The analysis is carried out in two layers:

1. Analysis *framing media* using the Entman (1993) model, which examines four main functions: (1) *define problems*, (2) *diagnose causes*, (3) *make moral judgment*, and (4) *suggest remedies*. This analysis is applied to the titles, leads, and key paragraphs of published news stories.
2. Analysis of crisis communication strategies using the framework *Situational Crisis Communication Theory* (SCCT) (Coombs, 2007), especially the category *response denies, diminish, rebuild*, and *bolster*. Ministry of Finance/DGCE statements were coded based on the type of response, the emphasis of the message (e.g., "still under

concerned about the potential increase in childcare costs, emphasizing the aspiration for the government not to increase household burdens.

This development shows that in just a matter of days, the technocratic issue related to the Ministry of Finance's strategic plan shifted to become an emotional public issue, especially because it touches on the basic needs of families, and quickly entered the phase of...*escalation* in the issue management cycle (Kustiawan et al., 2024).

On November 14, 2025, a series of official clarifications began to be published. *Harian Jogja* quoted the Ministry of Finance as saying that the imposition of excise duty on *diapers*, wet wipes, and disposable cutlery is still under scientific review and is "not yet in effect" at this time. The Directorate General of Customs and Excise (DJBC), through *detikFinance*, *Kumparan*, *Merdeka*, *Liputan6*, *VOI*, and other media outlets, reiterated the same message: the discussion is still in the early stages. *Policy review* as a form of government transparency and accountability, without a predetermined state revenue target

On the same day, Finance Minister Purbaya Yudhi Sadewa emphasized that the expansion of excise tax objects would not be implemented immediately and could only be considered once economic growth reached the 6 percent range, while also directing the focus on stabilizing people's purchasing power. This clarification marked the government's effort to "redirect" the issue from a potential reputational crisis to a "long-term review" status.

Table 1. Issue Life Cycle Diaper & Tissue Excise Discourse

No.	Pola	Time	Explanation
1	<i>Issue emergence</i>	8 November 2025	The emergence of the issue through PMK and Tempo's initial coverage
2	<i>Issue escalation</i>	9-13 November 2025	Strengthening the narrative of household and state treasury burdens by various media
3	<i>Issue response</i>	14 November 2025	Coordinated clarification from the Ministry of Finance and DJBC
4	<i>Issue containment</i>	15 November 2025	The intensity of the polemic decreased after the narrative "still being studied and will not be implemented yet" became dominant.

Framing Media: Household Expenses and State Treasury

Analysis of the title, *lead*, and the key paragraph shows that there are at least three main frames that the media uses.

Table 2. Main Frame Analysis of Media

No.	Frame	Explanation
1	New household burden	Tempo's news story on the "risk of a disposable diaper

		excise tax" and coverage highlighting the potential increase in the cost of children's necessities framed the policy as a threat to the well-being of families, particularly mothers and lower-middle-income groups. In this framing, the problem is defined as the increase in the cost of living on commodities that affect the needs of infants and toddlers; the cause is linked to fiscal policy choices; moral judgment is directed at the government's sensitivity to vulnerable groups; and the implicit solution proposed is to postpone or cancel the discourse.
2	Strategy to increase state revenue	Some news reports emphasize that this expansion of excise tax objects was done "to thicken state coffers," given the government's previous cancellation of the cigarette excise tax increase. Here, the problem is defined as the government's fiscal needs; the cause is revenue pressure; the moral judgment revolves around the fairness of the distribution of the tax burden; while the implied solution is to find alternative revenue sources that are deemed fairer or less burdensome for vulnerable groups.
3	Risks to industry and competitiveness	Reports quoting industry players highlight concerns about the emergence of multiple taxes and the reduced competitiveness of domestic products if excise taxes are applied on top of the existing tax structure. Within this framework, the problem is defined as a threat to the business climate; the cause is the design of the tax structure; the moral judgment rests on the need to maintain competitiveness; and the suggested solution is to review or carefully regulate the excise tax design.

These three frames show that before the clarification from the Ministry of Finance, the dominant narrative in the media was one about risks and burdens, not the environmental narrative or plastic waste management, which is actually one of the bases for the study of the policy of expanding excise objects.

Response Pattern of the Ministry of Finance and DJBC

Analysis of statements from the Ministry of Finance and DJBC shows several consistent messaging patterns:

Table 3. Analysis of Response Patterns of the Ministry of Finance and DJBC

No	Pola	Explanation
1	Confirmation of the status that it is "still under scientific study."	DJBC has repeatedly emphasized that discussions on imposing excise on diapers and wet wipes are still at the discussion stage, <i>policy review</i> as a form of government transparency and accountability, not a policy decision

		ready to be implemented.
2	Emphasis on environmental dimensions and regulatory mandates	Several statements referred to the mandate for plastic waste management and the follow-up to the House of Representatives' input that the discussion on plastic excise should not only focus on plastic bags, but also include other single-use plastic products such as diapers and wet wipes.
3	Explanation about <i>timing</i> and economic conditions	Finance Minister Purbaya stated that the plan to expand excisable goods will not be implemented in the near future and will only be considered once economic growth has reached above 6 percent, thus emphasizing that the government will not add new tax burdens amidst the economic recovery.
4	Emphasis on the absence of short-term revenue targets	Several news reports noted that no state revenue target figures have been set for the planned excise tax on diapers and wet wipes, to avoid the perception that this policy is solely intended as a short-term source of income.

Overall, the response from the Ministry of Finance and the Directorate General of Customs and Excise can be summarized as an effort to return the issue to the technocratic realm (scientific studies, environmental regulations, and macroeconomic prerequisites) after the media and public framed it as a direct threat to the welfare of households in society.

3.2. Discussion

Ministry of Finance's Response within the SCCT Framework

Within the Situational Crisis Communication Theory (SCCT) framework, crises are typically categorized based on the level of responsibility attributed to the organization, with varying implications for suggested response strategies (Elza, 2025). In this case, the Ministry of Finance has not yet implemented a policy; what is publicly available is the contents of the Minister of Finance Regulation (PMK) and strategic discourse, so that there has been no substantial loss at the household level. However, public risk perceptions and emotions have developed due to media framing.

In this context, the Ministry of Finance's strategy can be read as a combination of strategies *diminish* namely efforts to minimize the perception of crisis and corporate responsibility (Virginia et al., 2025), and also strategies *instructing information* to ensure public safety and manage the organization's reputation (Maulida, 2021).

- *Diminishes Strategy*. This is done by explaining that the policy is still in the scientific phase, there are no revenue targets yet, and implementation will only be considered when economic conditions permit. This strategy seeks to reduce the perception of urgency and the level of threat.
- *Instructing information Strategy* is provided regarding the policy status, study stages, and environmental and regulatory reasons underlying the discourse on expanding excise objects.

Different from the deny strategy; while denying the existence of a crisis, the Ministry of Finance did not deny the existence of the diaper and wipes policy discourse, but shifted the focus from "immediate implementation" to "long-term and conditional review." This is relatively in line with the SCCT's recommendation for crises with a low level of responsibility, namely combining *instructing information* with *diminishing strategy* to maintain reputation without raising suspicions that the government is hiding a fact.

However, from a public communication perspective, most of the Ministry of Finance's responses are still technocratic in character, emphasizing terms such as "*policy review*," "scientific studies," and regulatory references, which may be difficult for public segments such as housewives or low-income families, who are potentially most affected, to digest. This finding is consistent with several studies that state that government public relations in Indonesia is often strong in technical substance but has not yet fully optimized its ability to craft messages that are empathetic, simple, and oriented to the public's emotional needs.

Risk Communication on Policies that Touch Basic Needs

The concept of risk communication emphasizes that risk is not only about objective danger (*hazard*), but also public perception and anger (*outrage*). *Sulistiyowati* (2021) also added that poor public communication, in the form of a lack of transparency or unplanned communication, can increase public panic and distrust of government policies. When the commodities touched upon are universal necessities such as baby diapers and wet wipes, the potential for disruption is high. *outrage* increased much more than technical policies that are not directly related to basic needs.

In this case, the media first emphasized public concerns, for example, by highlighting household burdens and parental objections, before the government provided a coherent explanation. This resulted in the initial narrative that stuck in the public mind being one about the emergence of a "new burden," rather than the narrative of "plastic waste control" or "long-term excise system reform" that the government was pursuing.

The relatively quick clarification from the Ministry of Finance and the Directorate General of Customs and Excise helped to de-escalate the issue and return it to a "still under review" status, as reflected in subsequent news reports that began to emphasize that the policy had been postponed or would not yet be implemented. However, from a policy learning perspective, this case demonstrates that risk communication should ideally be conducted proactively when strategic documents like PMK 70/2025 are published, particularly when they contain policy discourse that touches on basic community needs. Once such discourse emerges, the government can be more proactive in explaining it directly, before the media frames the review process and generates negative public sentiment.

In the case of diaper and wet tissue excise, the Ministry of Finance's response speed can be said to be relatively good because it responded to the issue quickly. However, there is still room to strengthen empathy and language that is closer to the daily lives of the community, for example, by explicitly acknowledging the concerns of mothers and explaining that vulnerable groups are a primary consideration in every final decision.

4. CONCLUSION

This study analyzes the Ministry of Finance's response strategy in handling the issue of excise on diapers and wet wipes through analysis. *framing media* and crisis communication perspectives. From the results and discussion, several main conclusions can be summarized as follows.

First, the media framed the excise tax on diapers and wipes primarily as a new burden on households and a tool to bolster state coffers, with the added context of industry concerns about multiple taxes and competitiveness. This framing pushed technocratic issues into the emotional realm, particularly among mothers and lower-middle-class families who were most likely to be affected.

Second, the Ministry of Finance and the Directorate General of Customs and Excise consistently emphasized that the imposition of excise on diapers and wet wipes is still under scientific review, is related to the mandate of plastic waste management, does not yet have a specific revenue target, and will not be implemented in the near future, even though it is linked to the prerequisite of economic growth above 6 percent. Within the SCCT framework, this strategy can be categorized as a combination *diminish* and *instructing information* which aims to reduce threat perceptions and clarify policy status.

Third, from a risk communication perspective, the Ministry of Finance's swift response contributed to reducing the issue's intensity and returning the discourse to a long-term review status. However, this case also reveals that the lack of proactive explanation when the strategic document was first published allowed the media to preemptively frame the issue within a narrative of household burdens and thickening state coffers. This highlights the need for stronger integration between fiscal policy planning and risk communication strategies, particularly when policy discourse touches on commodities closely related to people's daily lives.

Based on this research, researchers can also recommend that in the future, every publication of strategic documents containing sensitive policy discourse be accompanied by a clear, simple, and empathetic risk communication package, before any perceptions become widespread. Furthermore, the government can strengthen its monitoring of issues. *Real-time* and prepare a *message for the house* cross-channel for framing. The media coverage isn't dominated by narratives of burden and uncertainty. Further research could explore public responses more systematically, for example, through analysis of social media comments, to understand how government messages are received by vulnerable groups such as mothers and low-income households.

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