

# Directorate General of Taxes working from home: A phenomenology of Singkawang Tax Office employees during Covid-19 pandemic

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## Abstract

Working from home (WFH) is a new thing for Directorate General of Taxes (DGT) which has the most extensive office distribution among vertical agencies of Indonesian government, surely has its own challenges in implementing WFH during Covid-19 pandemic. Such as the Singkawang Tax Office which has 86% non-homebase employees that appear to have different meaning

about WFH which can affect their public service. This phenomenology study wants to examine the meaning of WFH based on the experience of DGT non-homebase employees along with their various conditions and backgrounds. Six employees were deeply interviewed by purposive sampling technique. The research findings showed that WFH was defined as new step in carrying out the government bureaucracy and public service. The different meanings of WFH were not only influenced by the location of office but also by the differences of cultural background, age, educational background, and position; that affected their performance in carrying out government bureaucracy and undergoing tasks related to public service. The reward and punishment rules for employees discipline during WFH was defined as organization's response to maintain all organization performances. These findings raise implications for public service organizations running WFH during covid-19.

**Keywords:** *work from home, phenomenology, home-based employees, covid-19 pandemic, remote working.*

## INTRODUCTION

Nowadays, the world is facing new global pandemic causing social life order change. A new strain of the coronavirus, known as 2019-nCoV or COVID-19, emerged in Wuhan, China, in late 2019 and continues to spread in 2020. (Hadi et al., 2020). The virus, which has infected 210 countries and regions, makes the global world isolate each other to prevent the spread of Covid-19. On March 12, 2020, WHO declared the Covid-19 virus disaster as a global pandemic, due to the high spread rate of the virus and the absence of an effective virus treatment (WHO Director-General's, 2020). The entire world which is usually globally connected, it suddenly darkened, as if fighting an invisible enemy. Lockdown is term meaning isolation from global life which makes makes the world quiet. One of the most observable changes as the effect of Covid-19 pandemic is work scheme change which is changed into work from home (Kramer & Kramer, 2020)perceptions of the value and status of different occupations may change, resulting in both changes of occupational supply and demand (macro changes. That matter is the adaptation of this global pandemic to prevent the spread of Covid-19 virus.

Since the first Covid-19 case was announced in Indonesia, in March 2<sup>nd</sup>, 2020, the government set Covid-19 pandemic as national disaster (Chaterine,

2020; Reuters, 2020). Almost all crowded places are temporarily closed to reduce the spread of the Covid-19 virus; including offices, schools, places of worship, markets and malls. In a press conference, Indonesian president, Joko Widodo, asked the society to conduct their activity at their home, including work, worship, and study (CNN Indonesia, 2020). Students do school with online learning, and for most workers also do remote working, or what is known as work from home. The civil servant is no exception, they instructed to work from home started from March 16<sup>th</sup>, 2020 (Ulya, 2020). Standard operating procedure is surely needed in order to the WFH can be carried on effectively and efficiently possible, especially in carrying out public service.

For some contries, working outside the office is common thing to do. Remote works concept in which the workers are able to work wherever they want as long as they fulfill their target have applied by international companies. Result findings of Gartner Research showed that 74 % of companies in this world are preparing to permanently switch to full remote (Lavelle, 2020). Based on survey by FlexJobs and Global Workplace Analytics, in the last decade remote work in the US has increased by 91% and more than 80% of respondents in the same survey stated that they would refuse jobs that did not negotiate flexible working (Ghura, 2020). However, remote work is a novel work system for the workers in Indonesia. It is caused by about 60-70% of workers in Indonesia work in informal sector and it requires the workers continuously come to work office. It is defferent from European Union and the United States which is only about 20% and 36% of their population working in informal sector.

*Work From Home* (WFH) protocol in Indonesia issued as a follow up of Circular Letter of Minister of Administrative Reform and Bureaucracy Reform (PANRB) No. 34/2020 concerning Amendment to the Circular Letter of Minister of Administrative Reform and Bureaucracy Reform (PANRB) No. 19/2020 concerning Adjustment of the Work System of State Civil Apparatuses in Preventing the Spread of Covid-19 in Government Agency Environment. Relating to attendance, every civil servant is carrying out the attendance periodically according to the working hours applicable at each agency. If the agency has online attendance, the attendance will be carried out using application. However, the attendance will be carried out by informing to each head of work unit via electronic message such as SMS, WhatsApp, e-mail, and other electronic message if the agency does not have yet the application of online attendance (Humas MenpanRB, 2020). Work style change has different interpretation and impact between one employee and other employees. WFH

required the employees to always be connected by the internet using smartphone or laptop. For the employees who get used to use internet, this system does not become a burden, yet it is different for the employees who do not get used to internet, which is usually dominated by nearly retired employees.

Virtual or remote working is increasingly popular because besides its potential cost savings (Bhat et al., 2017); this is also a form of adaptation for organizations to such crises covid-19 global pandemic. Remote working has benefits for the employees because time flexibility and workplace can motivate the employees to balance their private life and work, maintain health and productivity, be able to arrange working hours plan flexibly, be able to reduce stress, and saving time and travel expense to and from the workplace (Raišienė et al., 2020; Raišienė & Jonušauskas, 2013) Jonusauskas 2011; Raisiene 2012. But some studies have found that remote work also has its disadvantage. The image of professional employees can work more and faster when using ICT creates heavier job pressure for employees (Ayyagari et al., 2011). The use of ICT in work can create a balance with personal life where techno-stress impacts arise due to the loss of boundaries between work and personal life (Raišienė & Jonušauskas, 2013). Several factors, including age and education, can also affect how remote working running. Older employees tend to express the disadvantages of telework, while younger employees it tends to point up that teleworking requires specific skills and competencies in comparison work at office. The employees with higher education have higher self-confidence and have the satisfaction of making decisions independently. (Raišienė et al., (2020) telework raises quite a few issues for employees, related to communication, collaboration, and the application of ICT (Information and Communication Technologies. These factors of trust, interpersonal relations, cultural differences, leadership and technology affect communication that occurs during remote working (Daim et al., 2012b).

The interpretation of work from home can also be interpreted differently by the employees who work in their homebase and non-homebase. Homebase referred to an area or region where the employees lived. As a government organization employee, civil servants are demanded to be willing to be placed in all regions of Indonesia. Therefore, during the WFH, there are employees doing WFH from their private home in their homebase. There are also employees doing their WFH in the place located in the outside area of their residence. From several previous studies, none has discussed the communication aspects of implementing remote working for government organizations, especially for

the offices where most of the employees are not local residents. This article aims to study the interpretation of work from home for Directorate General of Taxes employees in Singkawang City, in which almost more than 86 % of their employees are non-base employees. Due to the characteristic of the work area which is far from the airport, closed to the state border (the border of Indonesia and Malaysia), and dominated by non-homebase employees, the employees surely have different interpretation concerning of their WFH's experience when restrictions on activities in public service places were implemented.

## **LITERATURE REVIEW**

### **Diffusion of Innovation Theory**

The first step to comprehend this Diffusion of Innovation Theory is visualizing the innovation adopted by different channel in certain time and social system. Everett Rogers and colleagues related the diffusion to social change consisted of innovation, diffusion (or communication), and consequence obtained both internally and externally within a group through contact with change agents from outside (Stephen W. Littlejohn et al., 2017). Rogers stated that individual is categorized in various stages in adopting the innovation: innovator, initial adoption, initial majority, finale majority, and slow. Diffusion of innovation theory investigates on how new idea, technology, and information spread and change the society. Roger stated that one of the purposes of diffusion research is actually to spread the innovation effectively and find a way to reduce the backwardness of innovation adaptation.

The resistance level of people to change and social support varies in adopting new ideas, practices, or objects. There is always an individual who will early adopt an innovation. There are also some people who may probably be slow to adopt and have to see the innovation around them before they consider it. Generally, Rogers and colleagues found that adoption is similar to S curve. At first, the adoption raising was slow, next it reached critical period, and then sudden resurrection happened in adoption. After that, adoption rates have been flat. The implementation of remote working in government organizations is an innovation that must be adapted by civil servants so that public services can be maintained smoothly. This remote working requires basic knowledge about the use of telecommunicating, including connecting office networks to employees' personal computers and maintaining public services with taxpayers.

There are four key elements of diffusion of innovation theory assisting to explain how to increase level and effectivity of diffusion and innovation adoption: (1) time; (2) perception and characteristic of the innovation itself; (3) communication channel used; and (4) social system. First, time is diffusion key element which means; innovation needs times to diffuse. It aims to speed up the adoption rate, if possible. Second, adoption level is determined by perception and characteristic of the innovation itself, they are; the relative advantages over the options, compatibility between values and existed experience, innovation complexity (where less complex innovations will be easier to adopt), try out ability (potential adaptore will be easy to accept an innovation where they can experiment), and able to be observed (there are many potential adopter who want to observe other people before they are innovate). Therefore, the more the change agents are able to demonstrate these features of potential innovation, the more the possibilty of people will take part in adopting the innovation. Third, the communication channel includes communication usage of interpersonal, mass media, and social media which are able to influence new innovation disussion. The last, social system has role in disussion of innovation involving various elements including the opinion of the leaders within the organization.

During this Covid-19 pandemic, the second and third stages in the adaptation process of an innovation in the workplace are perhaps the most critical stages. The perception of the need to immediately adapt to new work styles greatly affects how employees perform WFH while still paying attention to the employee code of ethics. Employees who perceive remote working as a off time often do not do office work seriously which makes this work style change feels so difficult to carry out. so that managerial roles are needed to monitor the office work of employees who carry out remote working. Communication problems are prone to occur when there is a misunderstanding of the message conveyed and also the choice of media used influences how the message is conveyed.

Difussion of innovation theory used to describe communication process including information, opinion, and behavior spread in communication network through different channel from time to time (Borowski et al., 2020). In this era where diffusion takes place both online and offline, the opinion leaders play bigger role than before in disussion of opinion (Casaló et al., 2018)and this trend is expected to continue in the near future. This study aims to identify some key antecedents and consequences of opinion leadership in this context. Our results, based on data collected from 808 followers of a fashion focused

Instagram account, suggest that originality and uniqueness are crucial factors if a user is to be perceived as an opinion leader on Instagram. In addition, opinion leadership influences consumer behavioral intentions toward both the influencer (intention to interact in the account and recommend it. Diffusion of innovation theory applied to this research with focusing on social dimension, perception and characteristic, communication channel used, and social system in government organization implementing work from home innovation during Covid-19 pandemic.

## **Remote Working**

The stipulation of the corona virus pandemic in 2020 has derived massive changes of the workplace, many companies around the world command their employees to do remote work (Riso, 2020). Various challenges faced by organization management to hold public service optimally through WFH. Telework defined as organization in which the employees geographically spread use media Information and Communication Technologies to communicate and coordinate to complete the task and achieve the purpose of the organization (Raišienė & Jonušauskas, 2013; Stachová et al., 2018). “Remote working is a situation in which an employee works mainly from home and communicates with the company by email and telephone” (Cambridge Dictionary, n.d.).

There is significant different work condition after transition periode to flexible work management, work stress level decrease, yet the workload increase accompanied by increased work autonomy, team collaboration and satisfaction to communication climate (MacHe et al., 2020). Remote working has benefits for the employees because time flexibility and workplace can motivate the employees to balance their private life and work, maintain health and productivity, be able to arrange working hours plan flexibly, be able to reduce stress, and saving time and travel expense to and from the workplace (Raišiene et al., 2020; Raišienė & Jonušauskas, 2013) Jonusauskas 2011; Raisiene 2012. However, remote working also has weakness due to the lack of limitation between working time and break, the lack of clarity between work and private life, the lack of socialization among employees, and the existence of challenge in establishing effective communication and cooperation between co-workers and managers (Benetytė; & Jatuliavičienė, 2013; Daim et al., 2012a).

Long distance work becomes a challenge faced by employees. “There are drawbacks to telecommuting compared to working in office, feelings of not being included, inaccurate expectations of productivity by coworkers and

supervisors, not being invited in training on-site at the office, and the need for new and/or different skills and mindset to succeed as a remote worker. To achieve team collaborate effectively, the supervisor have to find ways to build strong teams with virtual tools and services and almost all companies in America have the appropriate software to permit employees to work remotely (Rysavy & Michalak, 2020). Therefore, it needs strong leadership to undertake remote working. Managers demanded to create regulation regarding communication, effective information exchange due to the existence of feedback culture, and encourage the employees to have active communication (Kuscu & Arslan, 2016). Moreover, in the government organization in which its bureaucracy structure is more complicated than private sector. Some researches stated that leadership on the remote working is more difficult to be carried out than on the conventional working (Arnfolk et al., 2016). It is caused by disappearance of limitation about rights and leader powers; hence, the power dynamic between the leaders and the employees changed (G. Malakyan, 2020). Joint leadership can be breakthrough to gain motivation and coordination, and also to maintain the team effectiveness in performing remote control (Arnfolk et al., 2016).

Jack Altman has five tips to manage the performance of long distance worker, they are; (1) determining expectation and initial parameter; (2) building trust between managers and employees by finding an appropriate meeting schedule for managers and employees; (3) the employees have to make an agenda and the supervisor have take notes, and share the notes; (4) giving clear and unambiguous short feedback; and (5) managers have to ask for status updates. Finally, Altman highlighted that to success of remote working, managers have to trust the employees who work from home, and suggested to create direct communication network (Altman, 2020).

## **METHODS**

This research is descriptive qualitative using phenomenology method. Phenomenology is an approach which attempts to enclose and comprehend a phenomenon experienced by an individual based on the individual or group's point of view that experience that phenomenon According to Husserl, phenomenology is philosophical studies describing all fields of human experience in a conscious state, which can be explained that it has limitation and does not have any doubt, so every concept can be clearly identified and objectively assessed, and also inseparable from individual (Stephen W. Littlejohn

et al., 2017).

In this research, phenomenology tried to enclose the interpretation about work from home based on the experience of DGT employees that have status non-homebase employees, both those who carried out WFH from their work area and those who carried out WFH by returning to their hometown. DGT was chosen as analysis unit because it has the most employees in the Ministry of Finance's work environment, which has total of 45,826 employees spread across 34 Regional Offices, 352 Tax Service Offices, and 204 Offices of Counseling and Consultation Service Tax throughout Indonesia (DGT, 2018; Ministry of Finance, n.d.). Tax Office of Singkawang was chosen due to its characteristic of the work area which is far from the airport, closed to the state border (the border of Indonesia and Malaysia), and dominated by non-homebase employees, the employees surely have different interpretation concerning of their WFH's experience when restrictions on activities in public service places were implemented. The data were collected by deep interview to the six non-homebase employees, or the employees who are not native of Singkawang City, both those who carried out WFH in Singkawang and those who carried out WFH by returning to their hometown.

## **RESULT AND DISCUSSION**

Restriction of activities outside the house as a way to prevent the spread of Covid-19 virus changes various society life order change. One of the changes is remote working or known as work from home. Work from home is a new thing for government organization employees. Generally, public service sector requires the service servants work in the office and have never implemented remote working. Innovation in this sudden pandemic period certainly requires high adaptability; hence, the government organizations can run as usual, then the public services activities will run smoothly.

Remote working or work from home as a response for outside activities restriction to prevent the spread of Covid-19 virus is interpreted as new thing in government organization which applies public service. Directorate General of Tax in Singkawang City, which has more than 86 % non-base employees, has various interpretations about implementation of work from home during Covid-19 pandemic. Homebase means an area or region where the employees lived. Due to their job as government employees, they are demanded to be willing to be placed in all regions of Indonesia. Therefore, as vertical government

organizations the employees of DGT have to continuously move to other workplace once every 3-4 years.

The result of interview showed that non-homebase employees carrying out remote working in work area have different interpretation with those who work in their homebase. It happened because non-homebase employees who happen to be returning to their hometown coincide with the decision to implement WFH, which was valid as of March 16<sup>th</sup>, 2020. Besides, there was commercial flight restriction causing some employees of Singkawang tax office which were returning home were not able to come back to their work area in Singkawang, West Borneo. In addition, among 84 employees of Singkawang tax office, there were 86% non-homebase employees who came from Java Island, the rest is were the native of West Borneo.

When the work from home discourse was discussed as working pattern concept in facing the Covid-19 pandemic, the respondents give different assessment and interpretation. Respondent 1 stated that “WFH is a new thing. When it was planned, what came to my mind was the work can be done at home, everything is completely online, and only go to the office if have to meet taxpayers or have certain needs”. The statement of the respondent 1 can be coded as new experience in carrying out the function of the government apparatus by performing remote working. Respondent 2 assumed that:

With this WFH, we need laptop, while available laptop in the office is limited, so whether we want it or not, we have to buy personal laptop. And work from home means indeed we are all allowed to go home. Actually, I plan to take time off for several days because no one can look after my children, so it is a chance to go home. Honestly, WFH is less effective to do the work. It doesn't mean I can't work, it is just less effective. But, for the sake of health security, I think WFH is something that can logically be accepted (Respondent 2).

All respondents interprets work from home as new thing, it is an innovation which have to be immediately adapted by government organization employees in order to maintain excellent public services. Various applications which previously could only be accessed through internet network in their office, now it must be able to be accessed from internet network anywhere. It of course has to keep paying attention to data security and confidentiality. For some employees, especially those who are in 20 to 45 years old, they are easier to adapt to the change of work style. However, for some employees who are above 45 years old especially nearly retired employees, they confess that they

have difficulties to adapt with network setting in the laptop. Meanwhile, his sudden characteristic of innovation requires all employees to adapt quickly.

On the other hand, respondents carrying out the WFH in their homebase interpret that WFH is not only as remote working moment, but also as a moment to gather with their family approximately for one to two months, depended on the chance got to have flight to other area. It is a long time for non-homebase employees to be able to work outside the work area or in their homebase area. It is stated by respondent 2, 4, and 6.

With this WFH, indeed we are allowed to go home. Actually, I plan to take time off for several days because no one can look after my children, so it is a chance for me to go home (Responden 2).

Work from Home is working from home but it feels like holiday, we can work and we can also be closer to our family, so we must have strong internet network to finish our works (Respondent 4).

WFH applies when I return home, other than because there are no commercial flights to return to Singkawang so I use it as a moment to gather with my family (Responden 6).

However, it can cause a feeling of injustice for the employees who still work in their work area. Reward and Punishment have been assigned to regulate employees' discipline during work from home which was defined as organization's control to remote working implementation.

In remote working implementation, both head office and head of division carry out online meeting to ask the employees an update related to work implementation. The interaction via zoom media interpreted as one of the ways to direct the innovation adaptation of work style. The messages about adaptation need to be conveyed to other people through consistent communication channel used. Previous version of diffusion of innovation theory highlighted interpersonal communication in social media, yet recently, the importance of social media recognized as the important tools to carry out the diffusion. If there are some employees who are slow in carrying out diffusion of innovation, the leader can conduct interpersonal communication by phone or intensely send text message to them to monitor the development of their adaptation. Opinion leader is key people in the network affecting other people opinion. The research conducted by Rogers showed the importance of opinion leader and relation network between users and potential adopters needed to succeed the diffusion.

Directorate General of Taxes as one of government organizations, which has the largest office among other vertical government organizations, does not have any obstacles in preparing network access outside the office. The respondents stated that public service such as consultation, reporting tax returns, registration of tax identification number, etc., conducted online have gone well. The obstacle faced was when taxpayers did not really understand the technology and application of taxation, so the tax employee needed to clearly explain to the taxpayers. It is interpreted that remote working is not too much of a problem for internal parties in the DGT. However, there are some obstacles faced by the society who are not accustomed yet to have public services online.

The respondents experience in undertaking WFH also influenced by the kind of position they have. For general executive, there were not any meaningful obstacles in doing office activity during WFH. As expressed by respondent 1 that:

In holding public service like providing taxation information in general, SPT report (year notification letter), registering NPWP (tax ID number), and others via online have been well conducted (Respondent 1).

However, different experience was felt by Account Representatives (AR) who had duty to supervise compliance and counseling of the taxpayers. The three respondents, who have position as AR, stated that there are some obstacles in holding service to the taxpayers due to limited knowledge, and infrastructure for various types of taxpayers. Respondent 6 stated that “in the case of service, for the employees, they may not meet any obstacles because they can access f5 for WP (taxpayers) data. Except for internet network, it may be their biggest obstacle. Because he is more understand on direct consultation.”

The respondents, who have position as Account Representative (AR), stated that they have obstacles during accomplishing their works remotely. For example, obstacle in issuing massive calculation note of tax bill due to the application which can only be accessed in the office. Thus, some works should be done manually which caused performance decreasing of the work quantitatively. By the activities limitation, the ARs are also not allowed to visit the taxpayers' business place, so the information regarding the taxpayers' business size and type is more difficult to be obtained. It can be interpreted as the obstacle in undertaking public service with WFH due to limited knowledge and infrastructure possessed by taxpayers. They stated that some taxation counseling services will be easier to be carried out by face to face than by online.

Particularly in the working area of the Singkawang Tax Office consisting of Singkawang city area, Sambas district, and Bengkayang district, in which most of those areas do not have smooth internet connection yet. Other obstacle faced was invalid phone number and email of the taxpayers listed in the database, so the employees have difficulty to contact the taxpayers in giving taxation information.

It seems that different level of position also gives various experiences concerning remote working. The executors who work on administrative matters stated that there are no significant obstacles during work from home, both in work area and in homebase. Meanwhile, Account Representative or tax employee who has task to supervise the compliance and provide consulting service of taxpayees, stated that there are obstacles in achieving certain performance. Especially in terms of exploring the taxation potential, this is usually undertaken by visiting to the taxpayers' business place, yet it cannot be conducted during Covid-19 pandemic. Respondents stated that they prefer to work from office to achieve performance targets which have been effectively determined.

There are various motivations of work experienced by respondents during WFH. For the employees who have remote working in work area, they stated that work motivation of the employees who have returned to work area weakened, while implementing WFH in the homebase area is not effective because employees tend to be relaxed. Due to the remote working is a new to do in government organizations, the employees who have WFH in their homebase have to adapt to keep doing the work as they were usually done in the office. Moreover, the Ministry of Finances issued the rule concerning flexible working space as response on the development of information and communication technology which demanded public or private organization adapted to new work environment in the context of fifth stage of bureaucratic reform entitled Digital Transformation since 2019 (Ghina, 2020).

Decree of the Minister of Finances No. 223/KMK.01/2020 concerning of Flexibility Implementation of Work Place (FWS) in the Ministry of Finances environment is arrangement of employees work pattern which maximizes information and communication technology to increase and maintain employees productivity, and ensure the continuity of the tasks performance by providing work location flexibility for a certain period (Ministry of Finance, 2020). Adaptation to remote working innovation is increasingly demanded, it is not merely limited to the Covid-19 pandemic period. Remote working is common thing to do in foreign country, while FWS is one of the work style innovations

which has purpose to create adaptive work culture based on the digital and has integrity to increase Ministry of Finances productivity and performance.

The respondents also have different interpretation regarding discourse of flexible working space. Their statements are:

In current situation, in healthy side the FWS/WFH is indeed effective, Miss. Because it can reduce face to face meeting with WP (taxpayers), but in the performance side, it is not fully effective, because our system does not support 100% (Respondent 1).

The work won't be effective. The employees tend to be relaxed. May be they will look after their children or won't work at all. I don't have laptop too; laptop from office is limited, while my laptop has broken. This is what makes me prefer to work in the office (Respondent 3).

The flexibility of the workplace can indeed reduce tension when doing work in the office, but it can also remove the boundaries between office and home work so that FWS may be effective if only done a few times a year (Respondent 5).

But respondent 2, 4 and 6 gave similar statements that argue the other's statements:

Viewed from the closeness to the family, indeed it will increase the motivation to work. It's just not too efficient if viewed from the system side and role as account representative, because ARs have to interact with the taxpayers. If WFH is done from workbase and far from family, it's better to work at office and it will be more motivated and effective. If in the workbase they are alone it's better WFO. With condition that Covid security condition is still relatively safe (Respondent 2).

We will be happy to implement flexible working space as long as the system used is running well and does not reduce the effectiveness of working in the office (Respondent 4).

This is good solution too, because there are many employees of the Ministry of Finance who are far from their homebase and family. With only having 12 days of leave within one year, this is good solution for the Ministry of Finance (Respondent 6).

Based on the various statements of the respondent, it can be interpreted that the discourse of flexible working space or remote working is something to look forward to but is also a concern for some DGT employees. Non-homebase employees can certainly take advantage of the FWS term as a moment to gather with family. However, DGT employees who have to deal directly with taxpayers,

such as service counters, account representatives and tax auditors, will certainly experience difficulties if they run FWS for too long. The loss of boundaries between working hours and personal life must also be considered by employees who implement FWS. This is where the role of the leader is needed to monitor and ensure that public services and other work are well done.

By the existence of various work styles, public services are expected to remain optimally implemented. Corresponding to the tips provided by Altman, communication channel is needed to maintain employees' productivity. General Secretary of Ministry of Finances stated that they are arranging the guidelines of Activity Based Workplace, Office Automation optimization of Ministry of Finances, and ensuring infrastructure availability. It is included the data and network security as a protocol to guarantee the FWS implemented in public sector can be well controlled, including contents, substances, and data confidentiality. In addition to preparing an infrastructure network to ensure the smooth running of FWS, strong leadership and team communication are needed to reduce ambiguity in implementing remote working in an organization. Interpersonal communication between managers and employees, as well as between employees, needs to be built as well as possible so that work is done effectively even though it is done outside the office workplace

## **CONCLUSION**

Remote working or work from home (WFH) as a response for outside activities restriction to prevent the spread of Covid-19 virus is interpreted as new thing in government organization which applies public service. Directorate General of Tax in Singkawang City, which has more than 86 % non-base employees, has various interpretations about implementation of WFH during Covid-19 pandemic, that caused by the difference of age, work position, education, and the status. The process of implementing WFH in DGT Singkawang goes through four stages of the diffusion process of innovation that need to be considered by managers, namely (1) the time needed to adapt; (2) perception and characteristic of the innovation of remote working; (3) communication channel used during WFH; and (4) social system at Singkawang Tax Office. This research is expected to provide an overview of the implementation of WFH in public organizations in Indonesia during the Covid-19 pandemic and can serve as an evaluation for the implementation of more effective remote working so that public services are well maintained.

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