

The Role of Tax Volunteers in The Renjani Program at The Jember Primary Tax Office

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ABSTRACT

This research aims to explore the role of tax volunteers in supporting the success of the Renjani program at the Jember Primary Tax Office. The Renjani program aims to increase tax compliance among the public through education and socialization approaches. The research method used was participatory observation of tax volunteers and related Jember Primary Tax Office officials. The results showed that tax volunteers have a significant role in supporting the Renjani program, both in approaching the public and in implementing socialization and education activities. They help convey information about tax obligations in a more easily understandable way for the public, increase awareness of the importance of tax compliance, and provide technical assistance to taxpayers. Thus, the role of tax volunteers at the Jember Primary Tax Office can be considered as one of the key factors in the success of the Renjani program in achieving the goal of increasing tax compliance in the community. This study provides a more comprehensive insight into how collaboration between tax volunteers and tax institution officials can optimize the effectiveness of tax socialization and education programs

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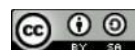
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1. INTRODUCTION

Directorate General of Taxation (DJP), abbreviated from Directorate General of Taxes, is an agency under the Ministry of Finance responsible for formulating and executing policies and technical standards in the field of taxation. Its duties are regulated by Ministerial Regulation Number 184/PMK/01/2010 on the Organization and Work Structures of the Ministry of Finance. The Directorate General of Taxation plays a crucial role in supporting government efforts in the tax sector with the aim of increasing sustainable revenue generation. One step taken by the Government is tax reform, which includes perfecting the tax system and mechanism by shifting from Official Assessment System to Self-Assessment System. However, this transition requires taxpayers to take greater responsibility, particularly in terms of digital literacy for reporting taxes via e-filing.

Effective tax management requires cooperation between governments and society. To address these challenges, DJP has collaborated with academia through the Renjani Volunteer Tax for Nation (RENJANI) program to promote the use of digital technology in tax filing through e-Filing. Through student participation as tax volunteers, the program aims not only to facilitate digital tax reporting but also to increase tax awareness and compliance especially in Jember District.

Tax volunteers are formed from selected students who are part of the millennial generation believed to have the ability to quickly follow technological and scientific developments. Tax volunteer activities are a form of community service, as seen from their

efforts in providing services, education, and socialization about taxation to taxpayers who visit the Jember Primary Tax Office and to the general public, by utilizing modern information technology. In addition, the purpose of this service is to support the smooth collection of annual tax returns from taxpayers in 2023, as well as to increase the level of taxpayer compliance in Jember. Therefore, the Jember Primary Tax Office provides opportunities for tax volunteers to provide services to taxpayers, provide education on taxation, and conduct socialization to the community through assistance in reporting Personal Annual Tax Returns. In this context, this research will explore the role of tax volunteers in the RENJANI program, with a focus on the Jember Primary Tax Office as the implementing institution at the local level.

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2. METHODS

In its implementation, the Tax Volunteer program is carried out in several stages. The first stage is preparation, training, and implementation.

a. Preparation Stage

In the preparation stage, tax volunteer registration is opened online through a Google form with certain requirements. The registration period starts from October 20 to October 24, 2023. A total of 28 students have registered with the organizing committee. Next, there is an interview session on November 2-3, 2023, with a total of 16 participants because some participants withdrew. The 16 participants consist of students from the Sharia Economics, Sharia Accounting, and Sharia Banking study programs. Then, there are several written tests held directly by the Renjani account that must be followed by all prospective Tax Volunteers. As a result, 16 participants were declared eligible and officially became Tax Volunteers.

b. Training Stage

Training is a stage where prospective tax volunteers are inaugurated and given material on taxation. The material presented includes tax awareness, taxation knowledge, interaction with taxpayers, and code of ethics. The training process is conducted both online and offline. The first training process is held online by Renjani Kanwil DJP Jatim III on December 1, 2023. The second training process is conducted offline by the Jember Primary Tax Office on January 31, 2024.

c. Implementation Stage

The empowerment of Tax Volunteers takes place from February 1 to March 31, 2024. In addition to the Jember Primary Tax Office, Tax Volunteers are also placed at the UIN KHAS Jember Tax Center to assist in the annual tax return reporting for lecturers and employees at UIN KHAS Jember itself.

3. RESULTS AND DISCUSSION

The Tax Volunteer program is an initiative initiated by the Directorate General of Taxes with the aim of providing tax education through cooperation with Tax Centers located in various campuses in Indonesia. The Directorate General of Taxes (DJP) provides opportunities for all students throughout Indonesia to join the program organized by DJP itself, namely the Volunteer Tax for Nation (RENJANI). This activity involves Tax Centers that have established cooperation with the East Java III Regional Office (KanWil). The Renjani program is a platform for tax volunteers who want to contribute by providing tax education to the community voluntarily.

This initiative is related to the Independent and Free Learning Campus Merdeka (MBKM) program from the Ministry of Education, Culture, Research, and Technology (Kemendikbudristek). For students who are interested in becoming tax volunteers in this program, they can register through the website <https://edukasi.pajak.go.id/relawan>. They must fill in personal information and submit an essay or self-introduction video, as well as tell their organizational experience, social activities, and motivation to join the Renjani Program. After registration, the system will send a confirmation email and students must reset their password through the link provided. After resetting the password, they can log in again using their new password. Selected students will serve as tax volunteers from January to June 2024.

The contributions of tax volunteers to the Directorate General of Taxes (DJP) include assisting with Annual Tax Returns, socialization (as speakers, companions, and creators of tax materials), supporting Business Development Services (BDS), and disseminating tax content. DJP will provide training modules for volunteers through their Renjani accounts. In addition, they can also gain practical experience in the field of taxation and expand their professional network with fellow students.

The Role of Tax Volunteers at The Jember Primary Tax Office

The location of the Jember Primary Tax Office is at Jalan Karimata No.54 A, in the Gumuk Kerang area, Sumbersari village, Sumbersari subdistrict, Jember regency. The Jember Primary Tax Office has been cooperating with several Tax Centers in Jember County, including the Tax Center at UIN KHAS Jember, beginning from 2022. The Tax Center at UIN KHAS Jember recruited 16 Tax Volunteers to be stationed at the Jember Primary Tax Office. Tax Volunteers play a very important role in the Renjani program organized by DJP themselves.

One duty of Tax Volunteers is guiding individual taxpayers in filling out Annual Tax Return forms using Form 1770S and 1770SS through the e-filing platform on the DJP Online Portal. There are different types of Individual Income Tax Return forms based on employment status or income type, such as Form 1770S used by employees earning more than or equal to IDR 60 million annually, while Form 1770SS is used by employees earning less than IDR 60 million annually. By the end of each fiscal year, every taxpayer subject to income tax is required to file their Annual Income Tax Report electronically through e-Filing. The deadline for submitting tax reports is March 31st or three months after the end of the fiscal year. Besides working at the Jember Primary Tax Office, Tax Volunteers also participate in the Corner Tax program, which consists of events conducted by the Jember Primary Tax Office visiting one region to another.

In addition to providing guidance on Annual Tax Return reporting, tax volunteers also conduct education on the tax system for taxpayers in various aspects related to taxation. Apart from their routine duties at the Jember Primary Tax Office, they also hold online seminars at the UIN KHAS Jember Tax Center. This shows that the role of tax volunteers is not limited to the scope of the Primary Tax Office, but also provides support to taxpayers in the surrounding areas. With their practical experience, they can apply their knowledge to

assist the community in tax matters, including the process of electronically filing Annual Tax Returns. Additionally, they organize webinars and "Tax Goes to Faculty" activities to enhance understanding of tax issues among the general public.

Tax volunteers adopt various strategies in educating, such as direct teaching, writing essays during competitions, and utilizing social media trends. They have been instructed to present engaging educational material according to current times, consistent with their mandated roles mentioned in Decree Number ND953/PJ.09/2018 involving third parties in tax education efforts, specifically tax volunteers. The goal of the tax education program is to increase awareness, knowledge, skills, and compliance among taxpayers, encouraging the application of self-assessment systems. The presence of tax volunteers is expected to support tax authorities' efforts in reaching more taxpayers, particularly during the tax reporting period. According to research, the role of tax volunteers plays a significant part in increasing individual tax compliance, ultimately helping the Primary Tax Office improve the number of received annual tax return filings.

Research carried out by Darmayasa and colleagues (2020) confirmed that the involvement of tax volunteers has a significant impact on tax authorities in addressing an increase in the number of taxpayers. Similarly, studies performed by Dwianika and her team (2019) revealed that tax volunteer activities have positive effects on the East Java Regional Directorate General of Taxes (Kanwil DJP Jatim III) in managing the surge of taxpayers who wish to report their Annual Tax Reports (SPT). Benefits derived from tax volunteer participation were experienced by taxpayers themselves, as expressed by several taxpayers who had received assistance from them. Guidance provided by tax volunteers helps alleviate taxpayers' burdens, especially those struggling with completing Annual Tax Return forms. Research by Yasa and his team (2021) showed that the presence of tax volunteers could increase taxpayers' satisfaction following receiving help. Taxpayers feel supported due to the useful advice given by tax volunteers in completing their Annual Tax Return forms.

Therefore, the presence of tax volunteers is highly significant as they act as mediators in providing tax information, benefiting both taxpayers and the tax authorities, including the Jember Primary Tax Office. The benefits of tax volunteer participation are not only felt by the tax authorities and taxpayers, but also by the volunteers themselves. They gain experience in handling various taxpayer situations, knowledge about taxation, expand their network, and improve time management skills. The results of research conducted by Darmayasa and his colleagues (2020) indicate that students involved as tax volunteers experience a positive impact from these activities, including increased practical knowledge, problem-solving abilities, and communication skills. Similarly, research by Dwianika and her team (2019) found that tax volunteer activities have a positive impact on volunteers by enhancing their experience and honing skills and soft skills in the field of taxation

4. CONCLUSION

The implementation of tax volunteer activities in 2024 is being optimized. Based on the guidelines outlined in Decree Number ND-953/PJ.09/2018, one of the main responsibilities of tax volunteers is to provide guidance to individual taxpayers using the SPT 1770S and 1770SS forms through the e-filing system. The purpose of this educational activity is to encourage the implementation of the self-assessment system so that taxpayers can independently report their Annual Tax Returns. The role of tax volunteers is crucial as a link in providing tax information that is expected to benefit both taxpayers and the tax authorities, especially at the Jember Primary Tax Office. Challenges faced in the system include issues such as disruptions in the DJP e-filing system during high usage, delays in sending verification codes to taxpayers' email addresses, and network instability.

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