

Analysis of the Effectiveness of the Implementation of the Tax Volunteer Program in Improving Compliance With the Annual Tax Return Reporting of Individuals at KPP Pratama Menteng Satu Jakarta in 2020 – 2021

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ABSTRACT: This study aims to analyze the effectiveness of the role of the tax volunteer program in improving compliance with the annual tax return reporting of individuals at the KPP Pratama Menteng one year 2020-2021 and determine the driving and inhibiting entities in the implementation of the tax volunteer program. The research phenomenon is the low realization of the tax revenue target, the low level of taxpayer compliance, whereas the Directorate General of taxes seeks to provide good services such as tax volunteer program. This thesis uses the theory of Duncan with indicators of achievement of objectives, integration and adaptation of this study using a qualitative research approach with descriptive research type . The Data used are primary data obtained from interviews and secondary data informants. Data collection techniques in the form of interviews , observation, documentation and source trigulation. The results showed that the effectiveness of the implementation of the tax volunteer program in improving the reporting of annual tax returns has been running according to Regulation article 1 point 9 PER-12/PJ/2021 but not yet effective, the main problem that is website unstable in Kpp Pratama Menteng one. and the part that became tax volunteers at Kpp Pratama Menteng one , only from the STIAMI Institut can be seen from the survey results because of good service in assisting the reporting of annual tax returns so that the tax volunteer program can have the opportunity to improve compliance and increase state tax revenue However, there are still inhibiting entities.

Keywords: Effectiveness, Tax Volunteer Program, Taxpayer Compliance



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INTRODUCTION

Taxes are one of the main sources of revenue for the government, playing an important role as the largest component and domestic source of funds to finance various national development needs. Taxpayers and the government have different interests when it comes to tax payment. Taxpayers try to minimize their tax payments to reduce their economic ability, while the

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government needs as much revenue as possible from taxes to finance government expenditures (González Canché, 2022; Liu et al., 2011).

The self-assessment system tends to minimize the amount of tax payments due to the difference in interests between taxpayers and the government. The Indonesian tax system is one of the largest sources of income in the country and can contribute to building development in various aspects of the country. Taxes are contributions paid by the people to the state, included in the state treasury, implemented by law, and can be enforced without reciprocity.

The government continues to make efforts to achieve the target of tax revenue by implementing policies that can encourage taxpayers to report and pay their taxes, as well as facilitating various features to improve taxpayer compliance. The government is making efforts in various ways to fulfill its obligation to protect the Indonesian people and promote general welfare, such as national development in various fields, including infrastructure and public facilities. Tax revenue is the main source of funds for the government to finance various state expenditure needs, which can come from domestic and foreign sources (Alm et al., 2014; Babin, 2022; Caminada & Goudswaard, 2008; Ramírez et al., 2017).

The government has been implementing tax reforms since the issuance of the tax law in 1983, with the aim of achieving the target of state revenue, although tax revenue in Indonesia is still deficit every year. The government is working on improving the organization, management and information systems, as well as the capacity and accountability of human resources in the Directorate General of Taxes, including the implementation of the Tax Volunteer Program (Drucker et al., 2020; Kashefi Pour & Lasfer, 2019; Lewis, 2018).

The use of technology has made tax reporting more practical, allowing taxpayers to report their taxes anytime and anywhere with internet access. The implementation of new tax systems is not easy and requires socialization to taxpayers to use the facilities optimally. The ability of taxpayers to adapt to technological developments varies and is influenced by factors such as age and education level. Some taxpayers, particularly older individuals, may have difficulty adapting to technological changes, as evidenced by providing home addresses when asked for email addresses. Many taxpayers may still lack understanding about tax-related matters.

Based on the above background, to facilitate focused and well-directed writing, and to avoid deviation from the main issue to be discussed, the Author provides limitations to the problem in this research, which only includes the analysis of the effectiveness of the implementation of the tax volunteer program in improving the compliance of individual taxpayers in reporting annual tax returns in KPP Pratama Menteng Satu Jakarta for the year 2020-2021.

Based on the background, the research questions proposed by the researcher are as follows:

1. How effective is the implementation of the tax volunteer program in improving the compliance of taxpayers in reporting annual tax returns for individuals in KPP Pratama Menteng Satu for the year 2020-2021?

2. What are the inhibiting factors in the implementation of the tax volunteer program in improving the compliance of taxpayers in reporting annual tax returns for individuals in KPP Pratama Menteng Satu Jakarta for the year 2020-2021?
3. What efforts have been made to overcome the challenges in effectively implementing the tax volunteer program in improving the compliance of taxpayers in reporting annual tax returns for individuals in KPP Pratama Menteng Satu Jakarta for the year 2020-2021?

Literature Review

To achieve the research objectives as mentioned above in the previous chapter, the first thing to do is to conduct a literature review. The literature review should be clear, concise, and relevant to the research problem in order to develop the conceptual framework.

Definition of Administration

According to Simon (Pandiangan, 2014:42), administration is "the activities of a group working together to achieve common goals. The goals depend on the focus." Meanwhile, Hadari (Syafie and Welasari, 2015:13) defines administration as "the activities or series of processes of controlling collaborative efforts of a group of people to achieve predetermined common goals." Furthermore, Anwar (2014:84) defines administration as:

"management activities that include record keeping, correspondence, light bookkeeping, filing of documents, and other matters intended to provide information and easy retrieval of information as needed related to activities to realize the main tasks of an organization."

From the above definitions, it can be formulated that administration is the activities of recording, bookkeeping, and filing of documents carried out by a group of people to provide information with the aim of realizing the main tasks of a predetermined organization.

Definition of Public Administration

According to Anggara (2012:129), the definition of Public Administration is "a series of rational and systematic actions carried out as carefully considered actions to achieve specific goals." Dwight Waldo (Pasolong, 2012-56) defines Public Administration as "the management and organization of people and their equipment for the purpose of government." The definition of public administration according to Chandler & Plano (Indradi, 2014:105) as stated in the Public Administration Dictionary is:

"Public Administration is the process by which public resources and personnel are organized and coordinated to formulate, implement, and manage decisions in public policy."

Based on the above definitions, it can be concluded that public administration is the allocation of resources and personnel to implement and manage public policy decisions with the aim of serving as a tool for government to promote understanding among the public and encourage responsiveness to public policy.

Definition of Tax Administration

According to Pandiangan (2014:43), "tax administration is the activities of record-keeping and services carried out by every individual within the organization in order to implement rights and obligations in the field of taxation." Meanwhile, the definition of tax administration according to Pohan (2014:93) is:

"Tax administration, in a narrow sense, is the service and administrative activities covering recording, correspondence, secretariat, reporting, and filing related to the rights and obligations of taxpayers."

Based on the above definitions, it can be concluded that tax administration is the activities of record-keeping to implement rights and obligations in taxation with the aim of improving compliance in tax payment.

Tax Classification

According to Mardiasmo (2016:7), tax classification is as follows:

a. Based on its nature

Direct Tax, which is a tax that must be borne by the taxpayer and cannot be transferred to others. Example: Income Tax

Indirect Tax, which is a tax that can ultimately be transferred to others. Example: Value Added Tax.

b. Based on its characteristics

Subjective Tax, which is a tax that is based on the taxpayer's status, meaning it takes into account the taxpayer's personal situation. Example: Income Tax.

Objective Tax, which is a tax that is based on the object of the tax without considering the taxpayer's personal situation. Example: Value Added Tax and Luxury Goods Sales Tax. c. Based on the collecting agency

Central Tax, which is a tax collected by the central government and used to finance the state budget.

Example: Income Tax, Value Added Tax, Luxury Goods Sales Tax, and Stamp Duty.

Regional Tax, which is a tax collected by the Regional Government and used to finance the regional budget.

Regional Tax consists of:

a) Provincial Tax, for example: Motor Vehicle Tax and Motor Vehicle Fuel Tax.

b) District/City Tax, for example: Hotel Tax, Restaurant Tax, and Entertainment Tax, etc.

Tax Collection System

According to Widyaningsih (2013:14), the tax collection system can be divided into three types, namely:

a. Official Assessment System

This system is a tax collection system that gives authority to the government (fiscus) to determine the amount of tax due.

b. Self Assessment System

A tax collection system that gives trust and responsibility to the taxpayer to calculate, pay, and report their own tax due.

c. Withholding System

This system is a tax collection system that gives authority to a third party to deduct or collect the amount of tax due from the taxpayer.

Effectiveness

Effectiveness is the level of success achieved by an individual or organization in achieving their goals through a specific method. In other words, the more successful the plans are achieved, the more effective the activity is considered. According to Sejathi (2011), "effectiveness is the appropriateness, usefulness, and support of goals." Soewarno Handyaningrat (1983) in Ade Gunawan (2003:2) states that: "Effectiveness is a measurement in terms of the detailed target or goal set beforehand." Ali Muhidin (2009) explains that: "Effectiveness is related to the problem of how the achievement of goals or results obtained, the usefulness or benefits of the results obtained, the level of functionality of elements or components, and the satisfaction level of users/clients."

According to Mardiasmo (2017: 134), "Effectiveness is the measure of whether an organization has successfully achieved its goals. If an organization achieves its goals, then the organization is considered to be running effectively." Effectiveness has three levels as based on David J. Lawless in Gibson, Ivancevich, and Donnelly (1997:25-26), which are:

Individual Effectiveness

Individual effectiveness is based on the view of individuals that emphasizes the results of employees or members of the organization's work.

Group Effectiveness

There is a view that individuals actually work together in groups. So group effectiveness is the sum of the contributions of all group members.

Organizational Effectiveness

Organizational effectiveness is based on the view that the organization as a whole must achieve its goals in order to be effective.

Theory of State Revenue

a. Definition of Tax Revenue

The definition of state revenue according to Suparmoko (2012;127) is:

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State revenue can be defined as the government's receipts, broadly including tax revenue, revenue obtained from the sale of goods and services owned and produced by the government, government loans, printing money, and so on.

b. Factors Affecting Tax Revenue

According to Siti Kurnia Rahayu (2013:27), factors that can affect tax revenue are as follows:

Clarity of Tax Legislation - Tax laws must be clear, simple, and easy to understand for both the tax authorities and taxpayers.

Government policies in implementing tax laws.

Appropriate tax administration system, to be effectively and efficiently implemented.

Quality of services provided by the government and tax officials in optimizing state revenue.

Awareness and understanding of all citizens, which can influence taxpayer compliance.

Quality of tax officials. This greatly determines the success of tax law implementation and achievements for each DJP Regional Office in each region.

c. Indicators of Tax Revenue

Fritz Neumark (in Pohan, 2014:48) argues that there are two indicators of tax revenue, namely:

Principle of Adaptability

The tax system is expected to be flexible enough to generate additional revenue for the state in case of sudden national disasters, without causing shocks to the people's economy.

Principle of Adequacy

The tax system should also guarantee the state's revenue to finance all expenditures. This is certainly a great expectation for all governments in the world. If the revenue from taxes has met all the needs of the state, it means that the country can be classified as highly developed and prosperous.

Theory of Effectiveness

Ravianto (2014:11) explains that effectiveness is:

"Effectiveness is the measurement of how far a person can complete a job according to planning, both in terms of time, cost, and quality, and can produce outputs as expected."

Meanwhile, effectiveness according to Devas (1996:144) is "measuring the relationship between the collection results of a tax and the potential tax revenue itself, with the assumption that all taxpayers pay their respective taxes and pay all the taxes owed."

SWOT Analysis

According to Drucker, Selznick, and Chandler in Quezada et al (2019): "Strengths, Weaknesses, Opportunities, and Threats (SWOT) analysis is a tool for analyzing a company from internal and external perspectives to generate strategies for the company. It was popularized by Andrews, based

on the ideas of Drucker, Selznick, and Chandler. The SWOT matrix, derived from SWOT analysis, presents a mechanism for facilitating the relationship between strengths and weaknesses (internal factors) and market opportunities and threats (external factors).

SWOT analysis allows managers to develop four types of strategies: SO (Strength-Opportunities), ST (Strengths-Threats), WO (Weaknesses-Opportunities), and WT (Weaknesses-Threats). Therefore, SWOT analysis is a useful instrument for strategic analysis, in the context of this article aimed at assessing the quality of banking services, with the hope of minimizing weaknesses in a banking institution and mitigating the impacts of emerging threats that need to be faced.

Definition of Tax Notice (SPT):

Tax Notice (SPT) according to Article 1 number 11 of Law No. 16 of 2009 on General Provisions and Taxation Procedures and Minister of Finance Regulation Number 152/PMK.03/2009 is "a letter used by taxpayers to report the calculation and/or payment of taxes, taxable objects and/or non-taxable objects, and/or assets and liabilities, according to the provisions of tax laws and regulations."

Functions of SPT:

The functions of SPT as explained in Article 3 paragraph (1) of Law No. 16 of 2009 can be seen from three perspectives, as follows:

As a means for taxpayers to report and be accountable for the total calculated tax liability and to report on: the fulfillment of obligations towards the tax liability that has been independently done or through withholding/collection by other parties in a tax year; income that is included or not included in the taxable object; assets and liabilities; and tax withholding/collection for individual or other entity taxpayers in a tax year based on tax laws and regulations.

As a means for taxable entrepreneurs to report and be accountable for the total calculation of Sales Tax on Luxury Goods (PPnBM) and Value Added Tax (PPN) that results in tax liability and to report on: the crediting of input tax against output tax; the fulfillment of obligations towards the tax liability that has been independently done by the Taxable Entrepreneur or through other parties in a tax year, in accordance with applicable tax laws and regulations.

As a means for tax withholders or collectors to report and be accountable for the tax that has been withheld or collected and remitted.

Types of SPT:

The types of SPT can be classified into two categories, based on form and based on reporting period:

Based on form: SPT in the form of paper forms (hardcopy) and Electronic Document (e-SPT).

Based on reporting period: Annual SPT is a tax notice used by taxpayers to report the calculation and/or payment of tax liabilities in a tax year or part of a tax year. Annual SPT is a type of tax reporting that must be done by individual or corporate taxpayers, including Annual Income Tax SPT. Monthly SPT is a tax notice used by taxpayers to report the calculation and/or payment of tax liabilities in a tax period. There are ten types of taxes determined by tax regulations. The three

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main categories of Monthly SPT are Monthly Income Tax SPT, Value Added Tax SPT, and Value Added Tax SPT for Value Added Tax Collectors.

The conceptual framework

In order to achieve the goals of the state, funding from taxes is needed, as taxes are the most relied upon source of revenue for the state in the annual state budget (APBN). However, in its implementation, the results of tax collection by tax authorities are still not optimal due to internal and external factors. In analyzing the effectiveness of the tax volunteer program in improving taxpayer compliance in reporting individual annual tax returns, cooperation among various parties is needed to conduct an analysis of the effectiveness of the tax volunteer program in improving taxpayer compliance in reporting individual annual tax returns.

Based on the background and literature review of the research as outlined, in principle, each primary tax office (KPP Pratama) has its own regulations on obtaining data. This research aims to answer how to analyze the effectiveness of the implementation of the Tax Volunteer Program in improving taxpayer compliance in reporting annual tax returns for individuals at KPP Pratama Menteng Satu Jakarta in 2020-2021.

This research uses several theoretical approaches as follows: 1. Effectiveness according to Duncan in Richard M. Steers (1895:53) 2. SWOT analysis model according to Quezadaz et al (2019), which includes Strengths, Opportunities as driving entities, as well as Weaknesses and Threats as hindering entities.

METHOD

The approach used in the research by the author is qualitative approach, and the type of research used is descriptive research. Qualitative research is a scientific approach used to interpret phenomena that occur and involves various methods. According to Sugiyono, qualitative research is conducted in natural conditions, where the researcher is the key instrument, data collection techniques are done through triangulation, data analysis is inductive, and the results of qualitative research emphasize understanding rather than generalization. The author focuses on descriptive data in the form of written or spoken words from people and observed behavior from the phenomenon being studied. The research aims to systematically find out the facts and characteristics of the research object, which is the effectiveness analysis of the Implementation of Volunteer Tax Program in improving taxpayer compliance in reporting Annual Individual Income Tax Return at KPP Pratama Menteng satu Jakarta in 2020 - 2021.

Data Collection Techniques:

1. Open Interview: The author uses open-ended interview questions to allow informants to provide broader and freer answers.

2. Direct Observation: The author conducts systematic observation and recording of the phenomena being investigated, preferably through participant observation to maintain the authenticity and accuracy of the data obtained in the field.
3. Written Documents: Data collection is done by reading, studying, collecting, and analyzing data and information obtained from reports, previous research by experts/researchers, mass media, and Ministry of Finance/Decisions regulations.

Data Analysis Techniques:

Data analysis is the process of searching and organizing interviews, field notes, and other collected materials to formulate the findings. The author follows the steps of qualitative data analysis as developed by Miles and Huberman, which include data reduction, data display, conclusion drawing/verification.

Location and Research Schedule:

The research is conducted at the Pratama Menteng satu tax service office, located at Jl.Cut Mutia No.07 RT.10/RW.05.Cikini,kec.menteng , kota Jakarta pusat , Daerah khusus ibukota Jakarta 10350

RESULT AND DISCUSSION

Research Findings

The results of the research conducted by the researcher through open interviews and online interviews by observing written data or documents that have been obtained as well as observations to analyze the effectiveness of the implementation of the tax volunteer program in improving the compliance of individual annual tax reporting in KPP Pratama Menteng Satu Jakarta for the years 2020-2021.

Primary Data

In this study, the author obtained primary data through in-depth interviews with officials at KPP Pratama Menteng Satu, academicians, and taxpayers. The author successfully obtained data from open interviews with 5 informants, namely:

1. Mrs. Theresya Simamora as an Employee of KPP Pratama Menteng Satu and the PIC of the tax volunteer program at KPP Pratama Menteng Satu.
2. Mrs. Notika Notika Rahmi, S.AP M.A as an Academician at STIAMI.
3. Mrs. Puji Lestari as a Taxpayer.
4. Mrs. Salvia Nurahma as a Taxpayer.
5. Nabila as a Tax Volunteer Participant.

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Secondary Data

The research results in the form of written data/documents obtained by the author from the Pratama Menteng Satu Tax Service Office in Jakarta are as follows:

- a. The amount of income tax revenue received by the Pratama Menteng Satu Tax Service Office from 2017 to 2021.

YEAR	TARGET	REALIZATION	ACHIEVEMENT	CRITERIA
2017	1.525.727.194.000	1.287.839.834.464	84,44%	Moderately Effective
2018	1.429.938.450.000	1.148.472.909.155	80,31%	Less Effective
2019	1.423.893.619.000	1.241.129.861.953	87,16%	Effective
2020	1.134.100.257.000	1.022.132.375.978	90,12%	Effective
2021	787.478.009.000	849.240.289.312	107,84%	Highly Effective

Based on the table above, the realization of income tax revenue target/plan can be determined. In 2017, Pratama Menteng Satu Tax Service Office was able to achieve an income tax revenue of IDR 1,287,839,834,464 from a target of IDR 1,525,727,194,000. In 2018, the realization of income tax revenue was only IDR 1,148,472,909,155 from a target of IDR 1,429,938,450,000. In 2019, the realization of income tax revenue was IDR 1,241,129,861,953 from a target of IDR 1,423,893,619,000. In 2020, the realization of income tax revenue was only IDR 1,022,132,375,978 from a target of IDR 1,139,100,257,000. In 2021, the realization of income tax revenue was able to reach the target of IDR 849,240,289,312 from a target of IDR 787,478,009,000. Based on the comparison of target and realization of income tax revenue, the highest level of effectiveness was achieved in 2021 with an effectiveness rate of 107.84%. In 2020, the effectiveness was 90.12%, while in 2018, the effectiveness was considered low.

- b. The number of registered taxpayers in Pratama Menteng Satu Tax Service Office from 2017 to 2022.

Tahun	Aktivasi Sementara	Status			Total
		Non Efektif	Normal	PL/DE	
2017	18	7141	3827	4907	15893
2018	18	7291	4243	4916	16468
2019	18	7387	4698	4924	17027
2020	18	7730	5140	4930	17818
2021	18	7906	5807	4932	18663
2022	18	7947	6203	4932	19100

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Based on the table above, there are two types of taxpayers, namely active taxpayers and non-effective taxpayers. Active taxpayers are taxpayers who fulfill their tax obligations by submitting monthly and/or annual tax returns as required. Meanwhile, non-effective taxpayers are taxpayers whose tax administration is no longer regularly monitored, including the reporting obligation of tax returns. From the table of the number of registered taxpayers from 2017 to 2022 above, the number of effective taxpayers decreased every year, while the number of non-effective taxpayers increased every year.

YEAR	Number of Tax Volunteer Participants:
2019	9 Tax Volunteer Participants
2020	8 Tax Volunteer Participants
2021	8 Tax Volunteer Participants

Based on the table above, there is the number of tax volunteers from year to year, and it should be noted that tax volunteers at Pratama Menteng Satu Tax Service Office only come from the Tax Center of STIAMI Institute. The selected tax volunteer participants have gone through the designated stages and have been formed and placed at Pratama Menteng Satu Tax Service Office in Jakarta. The selected tax volunteers are required to follow the regulations at Pratama Menteng Satu Tax Service Office, including dress code, arriving on time at 08:00 AM, and recording attendance, and being ready at their service desk every day. They are divided into 3 groups each day, and only 3 tax volunteers are on duty each day. They have to record their working hours and report the number of assistance provided individually. In 2019, Tax Center of STIAMI Institute sent 9 tax volunteers, consisting of 2 male students and 7 female students from STIAMI Institute, who were selected and assigned to Pratama Menteng Satu Tax Service Office. In 2020, Tax Center of STIAMI Institute sent 8 tax volunteers, consisting of 1 male student and 7 female students from STIAMI Institute

Based on interviews, document research, and direct observation, the author concludes that the tax service office in Menteng, Jakarta has implemented and facilitated the tax volunteer program effectively by aligning the main tasks of the tax volunteers with Article 9 of the Director General of Tax Regulation No.PER-12/PJ/2021, which defines tax volunteers as individuals who voluntarily donate their time, energy, thoughts, and expertise to actively educate taxpayers. This is supported by the interview with Mrs. Theresya Simamora, who stated that the implementation of the tax volunteer program from the Tax Center of STIAMI is expected to improve taxpayer compliance in reporting Annual Income Tax Returns, especially for individual taxpayers, and to educate taxpayers to become more independent in reporting their tax returns in the following years.

This is further supported by the collaboration between the tax volunteer team and the employees of KPP Menteng Satu, as it enables quick resolution of taxpayer issues in line with the main vision of KPP Menteng Satu, which emphasizes speed, accuracy, friendliness, and ethics. However, it is noted that taxpayer participation is crucial in improving compliance in reporting the Annual Income Tax Returns for individuals, as some taxpayers still have concerns about disclosing their assets and debts in their tax returns, even though it is only a requirement in the process of filling out the Annual Income Tax Returns for individuals.

After conducting research, the author analyzed the data and discussed the findings as the results of the research, using the presented data analysis. The data obtained by the author was from interviews and direct observations from the source. The following are some of the points that will be discussed:

1. Analysis of the Effectiveness of the Implementation of the Tax Volunteer Program in Improving Compliance with Annual Income Tax Returns for Individual Taxpayers at KPP Pratama Menteng Satu Jakarta for the Year 2020 - 2021.

In order to effectively implement the tax volunteer program at the Pratama Menteng Satu tax service office, the researcher used 3 indicators of effectiveness as proposed by Duncan in Richard M. Steers, which are as follows:

a. Achievement of Goals

One of the driving factors of the effectiveness of the implementation of the tax volunteer program at KPP Pratama Menteng Satu is that it has achieved the goals set for the tax volunteer program.

b. Integration

The implementation of the tax volunteer program at KPP Pratama Menteng Satu involves integration or introduction from various parties. From the answer of Mrs. Theresya Simamora, it can be concluded that:

"The process of integrating introduction in the implementation of the tax volunteer program occurs during the moment of handover of tax volunteers from the regional office to KPP."

According to Mrs. Notika Rahma, an academician, she stated:

"The process of implementing the tax volunteer program starts with the signing of cooperation between the Regional Tax Office and the University/Campus."

From the answers of Mrs. Theresya Simamora and Mrs. Notika, it can be concluded that the parties involved in the process of integrating introduction in the implementation of the tax volunteer program are during the signing of cooperation agreement between the sending university and the regional tax office, as well as during the handover of tax volunteers from the regional office to the designated KPP." The implementation of integration introduction in the tax volunteer program

aims to establish synergistic cooperation in order to provide good service to taxpayers and improve compliance with annual income tax returns, especially for individual taxpayers.

c. Adaptation

To support and optimize the performance between tax volunteers, KPP employees, and taxpayers at KPP Pratama Menteng Satu, there must be good adaptation to provide good service in accordance with the vision of the Pratama Menteng Satu tax service office, which is fast, accurate, friendly, and ethical.

2. Entities that hinder the effectiveness of implementing the Tax Volunteer Program in improving the compliance of annual tax return reporting for individual taxpayers at KPP Pratama Menteng Satu Jakarta in 2020 - 2021 are as follows:

a. External Constraints:

1. Lack of taxpayer awareness in fulfilling their tax obligations by filling and reporting Annual Income Tax Return (SPT Tahunan) which results in failure to achieve tax revenue targets.
2. Limited knowledge of taxpayers, especially those who are not tech-savvy, in using internet-based e-filing applications, leading to many taxpayers choosing not to report their annual income tax return.
3. Occasional errors in the E-filing website, resulting in poor service and long queues at the tax service office.
4. Different characteristics of taxpayers requiring maximum effort from tax volunteers in providing services with patience to gain trust from taxpayers in assisting them with filling and reporting their annual income tax return.
5. Low level of honesty among taxpayers in reporting their assets and liabilities in the annual income tax return, making it difficult for tax volunteers to assist them.

b. Internal Constraints:

1. Sudden agenda changes from the Regional Tax Office (Kanwil DJP) in assigning tax volunteers to campus, resulting in limited preparation for tax volunteers from both the campus and Kanwil DJP.
2. Lack of commitment from some tax volunteers, resulting in irregular attendance at the tax service office and discontinuation of participation midway through the tax volunteer program.
3. Some tax volunteers struggling to understand the different characteristics of taxpayers, which hinders their ability to address taxpayers' needs and provide optimal service.
4. Limited human resources among tax volunteers, posing challenges in maximizing service performance during peak periods of high taxpayer traffic.
5. Light sanctions for taxpayers who fail to report their annual income tax return, resulting in taxpayers viewing the obligation to report SPT as less important.

3. The driving entities faced in the effectiveness of implementing the tax volunteer program in improving taxpayers' compliance in reporting annual tax returns:

- 1) The Regional Office of the Directorate General of Taxes and the Pratama Tax Office facilitate tax volunteers by providing computers, training from the campus, and lunch, so

that their break time can be used effectively in serving taxpayers to the fullest, in line with the vision of Pratama Tax Office Menteng one Jakarta, which is to be fast, accurate, friendly, and ethical.

- 2) The availability of the e-Filing website for filling out annual tax returns makes it easier for tax volunteers to assist taxpayers in filling out and reporting their tax returns in accordance with the vision of Pratama Tax Office Menteng one Jakarta.
- 3) Furthermore, the tax volunteers are competent human resources who have passed selection stages from the campus and the Directorate General of Taxes, and have received tax education, enabling them to serve taxpayers effectively when they directly join Pratama Tax Office Menteng one Jakarta.

CONCLUSION

Based on the results of research, discussion, and interpretation presented in previous chapters, as well as referring to several theories and previous research findings, this study can draw conclusions about the effectiveness of the implementation of the tax volunteer program at KPP Pratama Menteng Satu Jakarta in 2020-2021 as follows:

- a. The participants of the tax volunteer program at KPP Pratama Menteng Satu are only from the Tax Center of STIAMI Institute, totaling 9 participants consisting of 2 male students and 7 female students in 2019, 8 participants consisting of 1 male student and 7 female students in 2020, and 8 female students in 2021. These volunteer participants have passed the selection process from the Tax Center of STIAMI Institute and have received training from the Tax Center of STIAMI Institute. They have been appointed as tax volunteer assistants at KPP Pratama Menteng Satu Jakarta and have followed the regulations at KPP Pratama Menteng Satu.
- b. The implementation of the tax volunteer program to improve taxpayer compliance in reporting annual tax returns at KPP Pratama Menteng Satu Jakarta has been running well and has shown positive responses from taxpayers based on surveys. However, there are some obstacles in the implementation process of the tax volunteer program, and the realization of tax revenue targets has not been stable.
- c. Entities that hinder the effectiveness of the implementation of the tax volunteer program in improving compliance in reporting annual tax returns include the frequent sudden agenda changes from the DJP Regional Office for tax volunteers, lack of open and intensive communication between tax volunteers and the tax volunteer PIC at KPP Pratama, lack of taxpayer awareness, lack of taxpayer trust, and limited knowledge of taxpayers, especially in filling and reporting internet-based tax returns and dealing with application errors or server downtime.
- d. Entities that encourage the effectiveness of the implementation of the tax volunteer program in improving compliance in reporting annual tax returns include the suggestions and support provided by KPP Pratama Menteng Satu Jakarta, and the availability of the E-filing application that facilitates tax volunteers in assisting taxpayers and realizing the vision of KPP Pratama Menteng Satu, which is to be fast, accurate, friendly, and ethical

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E- Riset Direktorat jendral pajak Data Target dan Realisasi Tahun 2019 – 2022 Kpp Pratama Menteng Satu

E- Riset Direktorat Jendral Pajak Data jumlah wajib pajak Kpp Pratama Menteng Satu

Undang-Undang Republik Indonesia Nomor 28 Tahun 2007 tentang Ketentuan Umum Dan Tata Cara Perpajakan (KUP) 55 Mengacu Pasal 1 angka 9 Peraturan Direktur Jenderal Pajak No. PER-12/PJ/2021 relawan pajak.

Temha II (Pasal 4 ayat (1), Pasal 6 ayat (3) PER- 12/PJ/2021).Berdasarkan Nota Dinas No.ND – 1317/ J.09/2019, program relawan pajak dilaksanakan untuk meningkatkan kepatuhan wajib pajak serta mendorong implementasi pelibatan pihak ketiga dalam kegiatan penyuluhan perpajakan