

The Collaboration Between Educational Institutions and the Directorate General of Taxes in Enhancing Student Literacy on Tax Technology

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Abstract

Low tax technology literacy remains a challenge. Many taxpayers struggle to use digital tax administration systems such as DJP Online, which affects tax compliance. To address this, the Directorate General of Taxes (DJP) collaborates with educational institutions such as Sunan Gunung Djati State Islamic University Bandung through the Renjani program, inviting students to contribute in helping improve technology literacy, which in turn will impact tax compliance. This study aims to analyze the collaboration between DGT and UIN Sunan Gunung Djati Bandung in improving tax technology literacy and tax compliance at Cicadas Primary Tax Office. The study employs a descriptive qualitative method through interviews and participatory observation at Cicadas Primary Tax Office. The results show that this collaboration is effective in increasing tax technology literacy and taxpayer compliance, although there are some shortcomings in the technical aspects of the volunteer program implementation. The Tax Volunteer program helps taxpayers who are less familiar with tax technology, improving their perception of the usefulness and ease of use of digital tax systems according to the Technology Acceptance Model (TAM) framework. This increase in compliance also has a positive impact on tax revenue at Cicadas Primary Tax Office. The study recommends further development of this collaborative program in various regions to optimize tax revenue through enhanced technology literacy.

Keywords: Tax Literacy, Tax Technology, Renjani, Technology Acceptance Model (TAM), Tax Compliance.

Abstrak

Literasi teknologi perpajakan yang rendah masih menjadi tantangan. Banyak wajib pajak yang kesulitan dalam menggunakan sistem administrasi perpajakan digital seperti DJP Online, yang berdampak pada rendahnya kepatuhan pajak. Untuk mengatasi hal ini, Direktorat Jenderal Pajak (DJP) bekerja sama dengan lembaga pendidikan seperti Universitas Islam Negeri Sunan Gunung Djati Bandung melalui program Relawan Pajak untuk mengajak mahasiswa berkontribusi dalam membantu meningkatkan literasi teknologi yang akan berdampak pada kepatuhan perpajakan. Penelitian ini bertujuan untuk menganalisis kolaborasi antara DJP dan UIN Sunan Gunung Djati Bandung dalam meningkatkan literasi teknologi perpajakan dan kepatuhan pajak di KPP Pratama Bandung Cicadas. Penelitian ini menggunakan metode kualitatif deskriptif dengan wawancara dan observasi partisipatif di KPP Pratama Cicadas. Hasil penelitian menunjukkan bahwa kolaborasi ini efektif dalam meningkatkan literasi teknologi perpajakan dan kepatuhan wajib pajak, meskipun terdapat beberapa kekurangan dalam aspek teknis pelaksanaan program relawan pajak. Program Relawan Pajak membantu wajib pajak yang kurang familiar dengan teknologi perpajakan, serta meningkatkan persepsi kegunaan dan kemudahan penggunaan sistem digital perpajakan sesuai dengan kerangka *Technology Acceptance Model (TAM)*. Peningkatan kepatuhan ini juga berdampak positif terhadap penerimaan pajak di KPP Pratama Cicadas. Penelitian ini merekomendasikan pengembangan lebih lanjut dari program kolaboratif ini di berbagai wilayah untuk mengoptimalkan penerimaan pajak melalui peningkatan literasi teknologi.

Kata kunci: Literasi Perpajakan, Teknologi Perpajakan, Renjani, *Technology Acceptance Model (TAM)*, Kepatuhan Pajak.

BACKGROUND

Taxes are mandatory contributions imposed by the government on individuals and businesses without direct compensation in return. These contributions are used to finance public expenditures and national development. Taxes play a vital role in Indonesia's development, serving as the primary source of state revenue to fund infrastructure, education, healthcare, and various social programs. Through tax revenue, the government can improve the quality of life for its citizens and promote sustainable economic growth.

According to data from the Ministry of Finance over a three-year period (2022-2024) in the first semester, tax revenue is the largest source of income compared to other types of revenue. The following table presents data on state revenue for the first semester of 2022 through 2024.

Table 1. State Revenue in the First Semester of 2022-2024

Source of Revenue	State Revenue Realization (Trillion Rupiah)		
	2022	2023	2024
Tax Revenue	Rp 1.035,9	Rp 1.105,6	Rp 1.028,0
Non-Tax Revenue	Rp 281,0	Rp 302,1	Rp 288,4
Grants	Rp 19,2	Rp 0,2	Rp 4,3
Total	Rp 1.035,9	Rp 1.105,6	Rp 1.028,0

Source: Ministry of Finance Indonesia (Processed by the author)

Taxes are mandatory contributions imposed by the government on individuals and businesses without direct compensation in return, used to finance public expenditures and national development. In 2023, the results of Indonesia's state budget (APBN) provided strong support for government spending, enabling the funding of critical expenditures such as election preparations, the development of the new capital city (IKN), infrastructure acceleration, and strengthening state-owned enterprises (BUMN) to contribute more effectively to the country. Additionally, the revenue was allocated to village development funding.

Despite a decline in state revenue realization in the first semester of 2024 and 2023 due to factors such as reduced annual corporate income tax installments, increased tax refunds, commodity price volatility, and a shift to cheaper cigarette brands, the 2024 revenue demonstrates Indonesia's economic resilience amidst global and domestic economic challenges. The government has made efforts to boost tax revenue by implementing the Tax Harmonization Law effectively, strengthening taxpayer compliance and monitoring, anticipating global economic downturns and lower commodity prices, and reforming tax administration.

The increase in tax revenue can be achieved through policy changes and the development of tax administration systems. Since 2001, the Directorate General of Taxes (DJP) has launched medium-term tax administration reform programs (3-5 years) as part of tax reform priorities. The primary goals are to achieve high voluntary compliance, enhance public trust in tax administration, and improve tax officer productivity (Rahayu & Lingga, 2009). These reforms aim to modernize the tax system, reduce complexity, and increase accountability (Darmayasa & Hardika, 2024)

However, a significant challenge persists: the low level of tax technology literacy among the public. Many taxpayers, both individuals and businesses, struggle to use digital systems such as DJP Online, which are designed to simplify tax reporting. This challenge negatively impacts taxpayer compliance and slows tax revenue growth in several tax offices (KPP). A study by (Suryawijaya,

2021) found that despite over a decade of e-filing availability, many taxpayers still rely on manual methods due to limited knowledge and difficulty accessing the technology. This indicates a gap between government policies prioritizing digitalization and the public's readiness to adopt tax technologies.

Previous research shows that taxpayers' adoption of tax technology is significantly influenced by their perceptions of its usefulness and ease of use. In the Technology Acceptance Model (TAM) developed by Davis in 1989, two key factors—perceived usefulness and perceived ease of use—determine whether individuals will accept and use new technologies. (Fatmawati, 2015) highlights these as primary indicators in adopting tax technology. Similarly, (Alamri & Widyatama, 2019) emphasize the importance of training and assistance for taxpayers to enhance their tax technology literacy.

To address low tax literacy, the DJP has launched various inclusive initiatives involving academia to increase public awareness of tax responsibilities. DJP collaborates with educational institutions to foster awareness among the younger generation—future economic actors—about fulfilling their obligations as citizens. Moreover, the DJP encourages the youth to assist the public in overcoming tax technology literacy challenges.

One such initiative is the establishment of Tax Centers at universities across Indonesia, under the supervision of regional tax offices. These Tax Centers work with universities on programs such as *Tax Center Goes to Campus*, *Tax Center Goes to School*, *Pajak Bertutur*, and *Relawan Pajak* (Tax Volunteers) (Lukman & Sebastian Taniel Mulyadi, 2021). Tax Centers serve as hubs for tax education and consultation, engaging students to assist taxpayers, particularly in using tax technology systems.

Based on previous studies, no research has specifically analyzed the collaboration between educational institutions and the DJP with a focus on improving tax technology literacy. This study aims to explore how collaboration between educational institutions—specifically Sunan Gunung Djati State Islamic University Bandung through the Tax Center at the Faculty of Social and Political Sciences—students as Tax Volunteers, and tax offices can enhance tax technology literacy among taxpayers. It will also examine how training and assistance provided by Tax Volunteers influence perceptions of usefulness and ease of use regarding tax technology, based on the Technology Acceptance Model (TAM). Furthermore, it seeks to determine the impact of this collaboration on improving taxpayer compliance and increasing tax revenue at Cicadas Primary Tax Office.

This research aims to develop more effective strategies for improving tax technology literacy and taxpayer compliance, optimizing tax revenue at Cicadas Primary Tax Office. Collaboration between educational institutions and tax offices through the Tax Volunteer Program could serve as an effective model for broader implementation across tax offices in Indonesia.

Lirature Review

1. Tax Administration System

The development of the tax administration system undergoes significant reform annually to ensure its success. Changes in tax administration systems, particularly in management, are crucial and constructive to meet the demands of various stakeholders responsible for taxation interests. The modernization of the tax system within the Directorate General of Taxes (DJP) aims to implement Good Governance and provide excellent public service.

The transition from SIDJP to PSIAP is a step taken by the DJP to deliver more responsive services to the public. The implementation of the Core Tax system is regulated under Presidential Regulation No. 40/2018 concerning the Modernization of the Tax Administration System. DJP introduced a new Core Tax implementation called the Renewal of the Core Tax Administration System (PSIAP). Updating the Core Tax system is essential because the current system used by DJP, SIDJP (Directorate General of Taxes Information System), is not fully integrated. The new Core Tax system is set to be implemented in last-2024.

In preparation for the latest tax administration system, DJP consistently enhances the effectiveness of online tax services such as e-Registration, e-Billing, e-Filing, and e-Invoicing. These facilities are designed to simplify taxpayers' fulfillment of their obligations as citizens. With e-Billing and e-Filing, taxpayers can more easily file their tax returns (SPT) and make payments via billing codes. These tax system conveniences are expected to create positive perceptions among the public, particularly taxpayers, potentially increasing their compliance.

The primary goal of tax administration is to promote effective compliance alongside the obligation to pay taxes based on the tax system. According to (Septiandika et al., 2022) the main objective of tax administration is to encourage voluntary tax compliance and penalize tax evaders. With tax administration reforms, it is anticipated that taxpayers will become more compliant in fulfilling their tax obligations due to the ease provided by these reforms.

2. Collaboration Between Educational Institutions and the Government in Enhancing Tax Technology Literacy

Collaboration between educational institutions and government agencies, such as the Tax Volunteer program, has been recognized as an effective effort to bridge the gap between students' theoretical knowledge and practical skills in the field. (Agriyanto et al., 2022) explain that such collaboration benefits educational institutions by providing students with practical training and government institutions by gaining support in implementing more effective public service programs.

Tax inclusion in education is one of the strategies used by the Directorate General of Taxes (DJP) to expand tax literacy and awareness among the younger generation and the academic community. Through education-based programs, DJP aims to integrate tax obligations into academic environments, fostering tax-conscious societies from an early age.

Initiatives include collaboration with higher education institutions to establish Tax Centers, programs such as *Pajak Bertutur*, *Tax Goes to Campus*, and active student participation in the Tax Volunteer program. These programs have been recognized as effective measures in bridging the gap between students' theoretical knowledge and practical skills in the field (Latifah Sihite et al., 2022)

For instance, the Tax Center at UIN Sunan Gunung Djati Bandung collaborates with the Regional Office of DJP West Java I to launch the Tax Volunteer program since 2020. This program aims to provide the best education to the public about the importance of tax compliance as a pillar of Indonesia's development. Since its inception, the Tax Center at the Faculty of Social and Political Sciences has involved numerous students in the program, with a significant annual increase in participants, demonstrating students' enthusiasm in supporting the program's success in educating the public about tax literacy.

By involving the education sector, DJP not only enhances tax literacy but also fosters proactive mindsets among the younger generation regarding tax obligations. This approach is expected to create a more tax-compliant society in the future while strengthening a modern and technology-based tax system. Thus, tax inclusion in education is a strategic step in ensuring comprehensive and sustainable tax awareness in Indonesia.

3. Tax Volunteers as an Instrument for Tax Literacy

Tax literacy refers to taxpayers' understanding and skills in fulfilling their tax obligations, including the use of technology for tax reporting and payment. In the digital era, tax literacy encompasses not only knowledge of tax laws and procedures but also the ability to use technological tools such as e-filing and e-registration.

Research by (Qalbi et al., 2020) highlights that one of the main barriers to improving tax compliance in Indonesia is the lack of tax technology literacy among the public. Modern tax administration systems have been introduced, but their utilization remains low because many taxpayers find it challenging to understand and operate the technology. Therefore, improving technological literacy is key to increasing tax compliance and national revenue.

The Tax Volunteer program was launched as part of the government's strategy to enhance tax literacy among the public, particularly regarding modern tax technology usage (Yasa et al., 2021) emphasize that Tax Volunteers play a vital role in bridging the knowledge gap between taxpayers and the increasingly digital tax system. Volunteers, primarily university students, act as intermediaries between DJP and taxpayers, helping them understand and use online tax services more effectively.

The Renjani program (Relawan Pajak untuk Negeri), initiated by DJP in 2017, involves volunteers in educating, serving, and assisting taxpayers. Tax Volunteers undertake four main activities: assisting individual taxpayers in filing tax returns using forms 1770S and 1770SS (applicable to taxpayers under Government Regulation No. 23/2018), providing Business Development Services (BDS) organized by Regional Offices or Tax Offices, creating and disseminating public relations content to educate the public on taxation, and supporting operational activities in various tax office divisions.

4. Technology Acceptance Model (TAM)

The Technology Acceptance Model (TAM), developed by (Davis, 1989), explains the factors influencing users' adoption and acceptance of new technology. This model focuses on two primary variables: perceived usefulness and perceived ease of use.

TAM can help understand how taxpayers accept and use tax technology such as e-filing and e-registration. According to (Fatmawati, 2015) perceived usefulness refers to the extent to which taxpayers believe that tax technology helps them fulfill their tax obligations more efficiently. If taxpayers perceive the technology as beneficial in simplifying tax reporting and payment, they are more likely to adopt it.

Meanwhile, perceived ease of use relates to taxpayers' perception of how easy the technology is to use. The easier a technology is perceived to be, the more likely taxpayers are to use it. (Alamri & Widyatama, 2019) found that taxpayers who find tax technology understandable and easy to use are quicker to adopt the system and more likely to comply with their tax obligations.

In this study, TAM is used as a theoretical framework to evaluate how taxpayers' perceptions of the usefulness and ease of use of tax technology are influenced by the guidance provided by Tax Volunteers. By utilizing TAM, this research will measure the extent to which the Tax Volunteer program enhances the acceptance of tax technology among taxpayers and its impact on tax compliance and revenue at the tax office level.

Research Method

The method used in this study is a qualitative descriptive approach. A qualitative descriptive approach aims to describe and analyze phenomena in detail and as accurately as possible. According to (Creswell, 2013), a qualitative descriptive approach helps researchers understand the meaning and subjective perspectives related to the phenomenon being studied. Meanwhile, (Bogdan & Biklen, 2012) emphasize that this approach focuses on developing a deep understanding of how people perceive, think, and act in natural situations.

In this study, the qualitative descriptive approach is applied to comprehensively explain the impact of collaboration between educational institutions, Renjani, and the Tax Office (KPP) on enhancing tax technology literacy and taxpayer compliance at Cicadas Primary Tax Office.

The data collection techniques used in this research include interviews and participant observation.

1. Interviews were conducted with two key informants: Ms. Pevi Ida Nurlaela and Ms. Pipit Damayanti, Tax Extension Officers. According to Moleong (2014), interviews are purposeful conversations between two parties—the interviewer, who asks questions, and the interviewee, who provides answers. Through interviews with these informants, the study seeks to gain insights and information regarding the challenges, benefits, and changes in the use of tax technology following the implementation of the mentoring program. The interviews also incorporate the principles of the Technology Acceptance Model to ensure the quality of service excellence.
2. Participant Observation was carried out during the Renjani program at Cicadas Primary Tax Office. This observation allowed the researcher to directly observe interactions between students and taxpayers and how mentoring was conducted. It also served to identify challenges encountered during the mentoring process.

The data collected from interviews and observations were analyzed thematically to identify patterns of perceptions and experiences relevant to tax technology literacy and taxpayer compliance. Thematic analysis was used to uncover key themes related to improvements in literacy, changes in taxpayer behavior, and the role of students in the Tax Volunteer program.

Result and Discussion

1. Implementation of Modern Administrative Systems at Cicadas Primary Tax Office

Tax reform by the Directorate General of Taxes (DJP) includes the digitalization of administrative systems, enabling modern tax reporting through online platforms. The primary goal is to simplify taxpayer compliance processes. Online reporting offers several advantages, including faster data recording for tax officers, reduced reliance on physical documents, minimized risks of document loss or damage, easier reporting for taxpayers, and reduced queues at tax offices.

The development of online administrative systems by DJP began in 2005 with the introduction of e-SPT. After extensive preparations, DJP officially launched online systems in 2014 through Regulation No. PER-26/PJ/2014 concerning Electronic Tax Payment Systems. This marked the debut of the DJP Online portal and E-Reg for Taxpayer Identification Number (NPWP) registration. DJP Online provides diverse features to support taxpayer compliance, including: a) e-Filing, an electronic service for submitting tax returns (SPT); b) e-Billing: for creating and issuing electronic tax invoices; c) e-SPT Masa, for submitting monthly tax returns electronically; d) e-Bukti Potong, for creating and issuing electronic withholding certificates.

The online tax administrative system offers several advantages, there are increased efficiency in tax management, convenience for taxpayers, reduced costs and time for compliance, and enhanced security and certainty in tax administration. At Cicadas Primary Tax Office, the system is implemented following directives from DJP. According to Ms. Pevi Ida Nurlaela, a Tax Extension Officer, by 2023 and 2024, all taxpayers are directed to switch to online reporting and payment systems. Manual services are no longer available, with KPP staff assisting taxpayers in fulfilling their obligations via the DJP web portal. Ms. Pipit Damayanti added that there was a significant increase in e-Filing users at Cicadas Primary Tax Office, reaching 62,000 taxpayers by June 2024, marking the highest achievement compared to previous years.

This demonstrates the effectiveness of the online tax administration system. Taxpayers appreciate the convenience of the DJP Online portal, which is accessible anytime and anywhere. The self-assessment system aligns with taxpayers' preferences for independent reporting and payment without physical visits to tax offices. DJP Online enables faster and more efficient processes such as NPWP registration, e-Filing, and e-Billing, boosting tax compliance while reducing administrative costs and time.

2. Collaboration Between Educational Institutions and DJP in the Renjani Program

The Tax Center is a strategic initiative by DJP to enhance tax literacy among the public, particularly the younger generation, through partnerships with universities. It serves as a bridge between academia and tax practices by offering educational, consulting, and mentoring services. Operating under university supervision in collaboration with DJP regional offices, Tax Centers provide services that promote awareness and understanding of tax regulations and technology.

Tax Centers aim to foster tax awareness among academics, with students serving as change agents for spreading tax information. Programs not only cover basic tax education but also offer practical training in tax technology, preparing students to assist the public with tax obligations. Key Tax Center initiatives include:

- a. Tax Center Goes to Campus and School: Engaging students and high schoolers in tax and technology education, fostering early tax awareness.
- b. Pajak Bertutur: Involving students in learning directly from DJP practitioners about taxation's role in national development, with opportunities for discussions with tax professionals (Arsandi & Ahmad, 2022)
- c. Renjani: Training students to mentor taxpayers, particularly in using digital tax systems. Volunteers actively assist in KPPs and during DJP's outreach programs.

Tax Centers act as hubs for tax consultation, involving trained students in practical applications of tax rules and technology. This bridges the knowledge gap between taxpayers and digital tax tools.

One program led by the Tax Center at FISIP UIN Bandung is Renjani (Relawan Pajak untuk Negeri), where volunteers dedicate time, effort, and expertise to educate the public about taxation. Regulated under DJP Regulation No. PER-12/PJ/2021, this program collaborates with tax authorities to assist the public in preparing and filing tax documents.

Table 2. Stakeholder in Relawan Pajak untuk Negeri Program

Stakeholder Participation in Renjani Program		
No.	Stakeholder	Number
1.	Tax Volunteer (Renjani)	7,595
2.	Tax Centers	464
3.	Regional Officers	33
4.	Volunteer Events	535,487

Source: Renjani Website (2024)

Based on data from the Directorate General of Taxes related to the National Renjani Program, there are 7,595 Tax Volunteers spread across 464 Tax Centers. One of these is at the Tax Center FISIP UIN Sunan Gunung Djati Bandung. The collaboration between the Tax Center FISIP UIN Sunan Gunung Djati Bandung and the West Java I Regional Office of the Directorate General of Taxes (DJP) in the Tax Volunteer Program has been ongoing since 2020. Over the past four years, the number of tax volunteers registered at the Tax Center FISIP has reached 107 participants.

Table 3. The Number of Renjani Participants at the Tax Center, Faculty of Social and Political Sciences, UIN Bandung

Period	Student Category	Non-Student Category	Total Participants
2021	24 participants	6 participants	30 participants
2022	16 participants	-	16 participants
2023	15 participants	-	15 participants
2024	46 participants	-	46 participants
Total			107 participants

Source: Tax Center UIN Bandung

This program is designed as an effort to enhance tax literacy in society and provide practical experience for students. Students involved in the Volunteer Tax Program receive intensive training in tax-related technologies, such as e-filing and e-registration, before assisting taxpayers at the Cicadas Primary Tax Office (KPP Pratama Cicadas). This collaboration has two main objectives: first, to support the tax office in addressing the challenges of tax literacy among taxpayers, particularly in using digital technology; and second, to provide students with practical experience in implementing modern tax administration systems.

Each year, Renjani are placed at different tax offices. In 2023, tax volunteers were assigned to the Sumedang Primary Tax Office, and in 2024, they were deployed to two locations: the Majalaya Primary Tax Office and the Cicadas Primary Tax Office. Research on tax volunteers placed at the Cicadas Primary Tax Office indicates that this collaboration not only improves the quality of service

at the tax office but also serves as an effective bridge for students to apply their academic knowledge in real-world contexts.

The synergy between educational institutions, in this case, UIN Sunan Gunung Djati Bandung through the Tax Center of the Faculty of Social and Political Sciences (FISIP), and the Regional Tax Office of West Java I, has proven effective in increasing public tax literacy. The Volunteer Tax Program serves as a platform for educational institutions to contribute to enhancing public understanding of tax technology and the importance of compliance. On the other hand, students involved in the program gain not only practical experience but also a deeper understanding of Indonesia's taxation system.

This collaboration also allows students to act as a bridge between education and public service. With their skills in technology and communication, students can educate taxpayers in ways that are more effective and accessible, especially for those less familiar with technology.

3. The Effectiveness of the Renjani Program in Enhancing Tax Technology Literacy

The Volunteer Tax Program for the Nation (RENJANI) has been running for four years through collaboration between the Tax Center of the Faculty of Social and Political Sciences (FISIP) at UIN Bandung and the Regional Tax Office of West Java I. These tax volunteers are consistently involved in tax literacy programs, whether organized directly by the tax offices (KPP) and related regional offices or by the Tax Center of FISIP UIN Bandung.

In 2024, tax volunteers were directly engaged in assisting taxpayers with filing their annual tax returns (SPT) using forms 1770SS, 1770S, and 1770, aligning their National Identification Number (NIK) with Taxpayer Identification Number (NPWP), and creating educational tax literacy content under the guidance of the Tax Center. They also participated in a business development seminar (BDS) on micro, small, and medium enterprises (MSMEs) in collaboration with the Regional Tax Office of West Java I.

To ensure the program's effectiveness, the Tax Center implemented measures to enhance the capabilities of tax volunteers. Over the four years, work programs were designed to meet societal needs, including training on NPWP registration, aligning NPWP with NIK, filing individual annual tax returns, and creating and disseminating educational tax content on the Tax Center's official Instagram account (@taxcenter_uinbdg). Additionally, the volunteers organized tax seminars focused on MSME development and taxation, featuring tax educators from the Regional Tax Office of West Java I.

Picture 1. Tax Education Content with Renjani



Source: Instagram Tax Center FISIP UIN Bandung

Picture 2. Tax Seminar for MSMEs



Source: Tax Center FISIP UIN Bandung Documentation

A total of 23 Tax Volunteers were assigned to assist Cicadas Primary Tax Office in serving the public, particularly in supporting digital tax reporting. Before being deployed in the field, the volunteers received intensive training provided by tax officers from the Directorate General of Taxes (DJP) West Java I Regional Office and Cicadas Primary Tax Office, in addition to training from the Tax Center of UIN Sunan Gunung Djati Bandung. This training covered in-depth knowledge of tax technology, such as using the e-filing system, and communication skills to provide proper services to taxpayers.

After being officially deployed, the Tax Volunteers are expected to have a significant impact on both the taxpayers and the DJP institution. The presence of well-trained volunteers helps increase taxpayer satisfaction in the tax reporting process, as they receive direct guidance that makes it easier to understand and use the digital tax system. Additionally, the active role of the volunteers in providing optimal services also contributes to improving the positive image of the DJP as an agency that is responsive and attentive to taxpayer needs.

Picture 3. Renjani of Cicadas Primary Tax Office UIN Bandung



Source: Documentation of Tax Center FISIP UIN Bandung

Based on research findings, the Tax Volunteer program has proven effective in improving digital tax technology literacy among taxpayers. Taxpayers who previously lacked understanding or even avoided using digital technology for tax reporting have become more confident and capable of using the system after receiving assistance. This is in line with research (Yasa et al., 2021) which found that direct training and mentoring have a significant influence on public acceptance of technology. According to the evaluation results distributed by the Tax Center of UIN Sunan Gunung Djati Bandung to 8 taxpayers who received assistance in submitting their Individual Tax Return (SPT) through the Tax Volunteer program, 100% of respondents found the assistance useful, and 90% of respondents felt that the guidance from tax volunteers made the process easier.

Picture 4. Implementation of Renjani at Cicadas Primary Tax Office



Source: Documentation of Tax Center FISIP UIN Bandung

Further interviews with Tax Extension Officer of Cicadas Primary Tax Office, Mrs. Pevi Ida Nurlaela, showed that with the help of Tax Volunteers, the target for tax return reporting at Cicadas Primary Tax Office was achieved before the reporting period ended. This success was undoubtedly influenced by the role of the Tax Volunteers in increasing taxpayer compliance in submitting their SPT. Similar comments were made by Mrs. Pipit Damayanti, another Tax Extension Officer at Cicadas Primary Tax Office, who stated that the presence of Tax Volunteers in 2024 has been very helpful in assisting tax officers in serving the public. Every day, Tax Volunteers assist about 80-100 taxpayers in the SPT reporting process. This difference is very noticeable compared to 2023, where no Renjani were available to assist Cicadas Primary Tax Office.

In addition to assisting with tax reporting at Cicadas Primary Tax Office, the UIN Bandung Tax Volunteers also supported the reporting of taxes for the public through UIN Bandung's Tax Center program, which includes SPT Reporting Assistance. A total of 50 taxpayers successfully received help in submitting their SPT through the volunteers. The implementation of this program involved online registration, which was disseminated through Tax Center's social media platforms. Volunteers also provided direct assistance at various faculties in UIN Bandung. The main targets of this program were lecturers, academic staff, and other members of the community who were successfully assisted in their SPT reporting process.

This program also plays an important role in bridging the digital literacy gap between younger taxpayers, who are typically more familiar with technology, and older generations who tend to have difficulty adopting digital systems. With the help of Tax Volunteers, taxpayers from various age groups can receive the necessary assistance to understand and use tax technology effectively, thus increasing their participation in tax reporting.

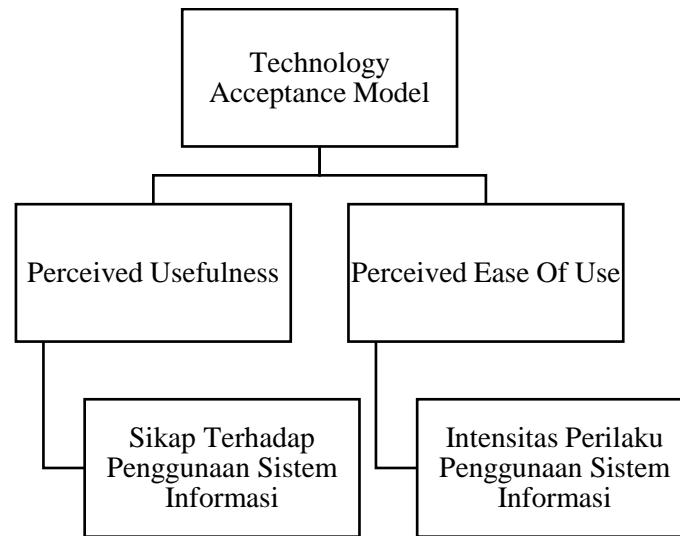
Although the collaboration between the Directorate General of Taxes (DJP) and educational institutions through the Tax Volunteer program provides many benefits, there are some shortcomings that need to be addressed. According to interviews with several tax volunteers, respondent AM mentioned that the time allocated for assisting at Cicadas Primary Tax Office was quite short due to the large number of registered volunteers, with each volunteer only assigned one day of assistance per week. Respondent FR pointed out the lack of involvement of tax volunteers in other programs organized by Cicadas Primary Tax Office, such as the "Pajak Bertutur" (Tax Talk) program, so the role of volunteers felt limited to just the tax reporting period.

This highlights a shortcoming in the technical implementation of the Tax Volunteer program at Cicadas Primary Tax Office, as it stems from the lack of acceptance of tax volunteers for direct assistance at KPP in previous years. Therefore, addressing these shortcomings is crucial to ensuring that the collaboration between DJP and educational institutions can be more effective and provide greater benefits to the public and the Indonesian tax system.

4. The Use of TAM in Measuring Tax Technology Acceptance

The analysis of the Modern Administration System with the Technology Acceptance Model (TAM) principle was conducted by adjusting the variables according to (Fatmawati, 2015) with updates from the author as follows,

Chart 1. TAM Approach Flow



Source: Fatmawati, 2015

By using the Technology Acceptance Model (TAM) framework, this study measures the changes in taxpayers' perceptions regarding the perceived usefulness and perceived ease of use of tax technology after receiving assistance from Tax Volunteers.

a. Perceived Usefulness

Perceived Usefulness refers to taxpayers' perceptions regarding the tax administration system, including e-Registration, e-Filing, and DJP Online. Taxpayers assess whether the system facilitates or creates difficulties in its use. In this study, interviews with Tax Extension Officer at Cicadas Primary Tax Office, Mrs. Pevi Ida Nurlaela, revealed that the presence of Tax Volunteers has helped taxpayers experience the benefits of the modern tax administration system. This program allows taxpayers to file their Annual Tax Returns (SPT) more efficiently, thus achieving the target for SPT submission before the reporting period ends. Taxpayers also reported ease in registering and making electronic tax payments, which aligns with the system's ease of use indicator. This shows that the application of a user-friendly tax administration system positively contributes to taxpayers' satisfaction and ease.

1) Attitude Towards Using the Information System

Public attitude towards the use of online tax administration systems reflects the acceptance or rejection of this innovation. Interviews with Mrs. Pipit Damayanti, Tax Extension Officer at Cicadas Primary Tax Office, indicated that the presence of Tax Volunteers in 2024 was very helpful to tax officers in serving the public. Every day, volunteers were able to assist approximately 80-100 taxpayers, demonstrating that the public is increasingly accepting of this tax service innovation.

Taxpayer compliance in reporting taxes has also increased as more people interact with the modern tax administration system. Therefore, the positive attitude towards the use of online tax systems is evident, which can contribute to increased SPT reporting at Cicadas Primary Tax Office

b. Perceived Ease of Use

Perceived Ease of Use refers to users' perceptions of how easy the tax administration system facilitates the reporting process. The research findings show that the Tax Volunteer

program plays an essential role in helping taxpayers understand how to use e-Registration, e-Filing, and other systems more easily. Taxpayers revealed that the guidance from tax volunteers made the reporting process faster and more efficient.

Interviews with tax officers indicated that the presence of Tax Volunteers helped reduce confusion among taxpayers regarding tax technology, thus increasing their productivity in reporting taxes. Additionally, a more user-friendly tax administration system also contributes to saving time and costs and improves accuracy in tax reporting.

1) Intensity of Information System Use Behavior

The intensity of information system use behavior reflects taxpayers' tendencies to continue using the system. Interview results indicate that the use of modern tax administration systems has been increasing year by year. This can be seen from the reduced number of taxpayers visiting KPP in person and the increased use of digital features provided by DJP.

Mrs. Pevi Ida mentioned that more taxpayers are now eager to be educated about using the tax administration system, showing a positive intention to adapt to technology. Taxpayer compliance in reporting taxes at Cicadas Primary Tax Office has also increased, with reporting in 2024 reaching 100% of the target compared to the previous year. This improvement shows that Tax Volunteers not only assist with technical aspects but also drive behavioral changes in taxpayers' tax reporting habits. In March 2024, or the first semester, the number of DJP Online users registered at Cicadas Primary Tax Office was 74,646 taxpayers, which is a 10% increase from last year, when there were 67,181 taxpayers. This reflects a positive change in the intensity of using the tax administration information system. This increase not only indicates a rise in the number of users but also reflects the public's trust in the digital system offered by the Directorate General of Taxes.

The changes in taxpayer behavior are also seen in the reduced dependence on face-to-face services at Tax Office, which used to be the only method for many taxpayers to fulfill their tax obligations. With the help of Renjani providing education and assistance, taxpayers now feel more comfortable and confident in using digital features for their tax reporting and payments.

5. Impact on Taxpayer Compliance

The increase in taxpayer compliance following the Tax Volunteer program indicates that literacy and direct assistance can influence taxpayer behavior. The rise in the number of timely tax reports at Cicadas Primary Tax Office shows that the education provided by students is not only technical but also builds awareness of the importance of accurate and timely tax reporting. This supports previous research indicating that improved tax literacy can have a direct impact on increased taxpayer compliance (Qalbi et al., 2020). Below is a comparison of compliance success between 2023 and 2024.

Table 3. Performance of Annual Tax Return Submission in 2023 and 2024

Tax Return Type	Number of Tax Returns Submitted		Tax Revenue	
	2023	2024	2023	2024
Individual (Orang Pribadi)	57.608	62.616	281.219.364.202	341.671.732.180

Source: Cicadas Tax Office

The results of this program also have a positive impact on tax revenue at Cicadas Tax Office. There was an 8% increase in tax revenue and tax return submissions in 2024 compared to 2023 following the implementation of the Tax Volunteer program. This shows that with increased tax literacy and more accurate reporting, state revenue from the tax sector can be enhanced. This aligns with findings from (Septiandika et al., 2022), which demonstrate that improving tax literacy and understanding of tax technology contributes to higher tax revenue.

CONCLUSION

Based on the research conducted at Cicadas Primary Tax Office, the collaboration between educational institutions and the Directorate General of Taxes (DJP) has proven effective in enhancing tax technology literacy, despite some technical shortcomings in implementing the Volunteer Tax Program. The program, which involves university students, successfully guided taxpayers in using digital tax systems such as e-filing and e-Registration. This assistance eased the process for taxpayers unfamiliar with technology, boosting their confidence in filing taxes independently.

The application of the Technology Acceptance Model (TAM) in this program demonstrated an increase in perceived usefulness and ease of use of tax technology. This improvement in tax technology literacy positively impacted taxpayer compliance, as reflected in the increased number of tax filings at KPP Pratama Cicadas following the assistance provided by tax volunteers.

Recommendations

Based on the findings, several suggestions are proposed for future research and implementation of the Volunteer Tax Program:

- a. Beyond focusing on annual tax return filings, tax volunteers could participate in other educational initiatives, such as socializing new tax regulations or conducting training for MSME taxpayers. This would ensure a sustainable increase in understanding and adoption of tax technology.
- b. Some tax volunteers expressed that their involvement time at KPP Pratama Cicadas was limited. To address this, the program could be expanded to allow volunteers more time to engage, thereby increasing their overall impact.
- c. Future studies could evaluate the long-term effects of the program, particularly its impact on tax compliance and revenue collection across different regions. Comparative analysis between tax offices that involve volunteers and those that do not would provide deeper insights into the program's effectiveness.

By implementing these recommendations, the program is expected to make a greater contribution to enhancing tax technology literacy and compliance in Indonesia. Additionally, it could open opportunities for further research on the effectiveness of collaborations between educational institutions and government agencies in the field of taxation.

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