



The Role of Tax Volunteers for the Nation in Enhancing Tax Compliance and Tax Literacy at KPP Pratama Jakarta Kembangan

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Abstract

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Taxes are the main source of state revenue and play an important role in supporting national development. Therefore, improving taxpayer compliance is a major concern for the government. This study aims to evaluate the role of the Tax Volunteer Program for the Nation (Renjani) in assisting with annual tax return reporting and providing tax education to the public. The approach used is descriptive qualitative, involving direct observation of the implementation of the Tax Volunteer Program at the Kembangan Tax Office in Jakarta from February to May 2025. Volunteers consisting of accounting students from Mercu Buana University provided technical assistance to taxpayers and created educational content through social media. The results of the activities showed that volunteers successfully helped overcome various challenges in filing tax returns, such as data entry errors, system connection issues with the Tax Office, and verification challenges. On the other hand, the digital content created successfully reached the public and improved online tax literacy. The conclusion of this study is that volunteer involvement not only supports tax compliance but also helps in the application of tax accounting principles and tax planning through practical and communicative education.

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INTRODUCTION

Tax is a key aspect that supports infrastructure development and the provision of public services, serving as the primary source of state revenue and playing a crucial role in sustaining national development (Firmansyah et al., 2022). The government places strong emphasis on optimizing tax revenue, as the contribution of the taxation sector to the State Budget reaches approximately 70% (Pratama et al., 2025). Given that Indonesia adopts a self-assessment system, which requires taxpayers to record and report their tax

obligations honestly and transparently, a tax accounting perspective becomes highly relevant in this context (Waluyo, 2023). From a tax planning perspective aligned with actual practices, it is evident that taxpayers tend to engage in tax planning ranging from actions that remain within the legal framework of tax regulations to those that violate existing rules (Suandy, 2024).

In practice, however, there is still a gap between the ideal concept of tax compliance and the actual realization of tax obligations in the field. This situation has been exacerbated by global economic pressures, which led to a decline in tax revenue of 41.9% in January 2025 (Agustina et al., 2025). Such conditions require a comprehensive approach involving multiple stakeholders to enhance public awareness and tax compliance. To address this issue, the Directorate General of Taxes (DGT) launched the *Relawan Pajak untuk Negeri (Renjani)* program. This initiative engages university students as educational partners to provide tax assistance at Tax Service Offices (KPP). The program aims to increase public awareness of tax responsibilities and to offer technical support for the filing of Annual Tax Returns (SPT) (Jannah et al., 2025).

Prior to their placement at KPPs, students participating in the *Renjani* program receive technical training covering SPT filing procedures, the use of e-Filing and e-Form systems, an introduction to the Coretax system, and fundamental tax knowledge. In addition, they are trained to address field challenges, particularly when assisting taxpayers who are less familiar with digital technology, such as elderly individuals. In practice, the volunteers not only provide technical assistance but also demonstrate empathy and effective communication in addressing taxpayers' confusion and anxiety (Hanifa et al., 2025). Following the training, the volunteers are directly assigned to Tax Service Offices, including KPP Pratama Jakarta Kembangan. Their role extends beyond assisting with tax filing and account activation to building positive relationships with taxpayers from diverse backgrounds and characteristics. This article aims to evaluate the role of tax volunteers in supporting the filing of Annual Tax Returns and enhancing tax education at KPP Pratama Jakarta Kembangan.

LITERATURE REVIEW

Tax Accounting

According to Temalagi et al. (2023), tax accounting refers to the recording of financial transactions carried out by companies or certain entities in order to determine the amount of tax liabilities that must be paid. Tax accounting is one of the branches of accounting that plays a crucial role in calculating tax obligations accurately and in accordance with applicable regulations. The recording of a company's or an individual's financial transactions to determine the amount of tax payable is a clear example of tax accounting practices. Although the term tax accounting is not formally used in the Indonesian tax system, the practices applied refer to bookkeeping and recording activities regulated under tax legislation.

According to Waluyo (2023), bookkeeping aims to produce financial statements that serve as the basis for taxpayers' accountability in their Annual Tax Returns (SPT). In cases where tax authorities conduct audits or investigations, these financial statements must be able to demonstrate that the reported figures are accurate. Therefore, bookkeeping and recordkeeping are essential to support tax accountability.

Law Number 28 of 2007 concerning General Provisions and Tax Procedures (KUP Law) regulates bookkeeping obligations within a legal framework. Both individual taxpayers who conduct business activities or independent professional services and all corporate taxpayers are required to maintain bookkeeping in accordance with Article 28. However, Article 14 paragraph (2) of the Income Tax Law stipulates that individual taxpayers with annual gross turnover not exceeding IDR 4.8 billion are permitted to maintain records instead of full bookkeeping. Conversely, taxpayers whose annual income exceeds IDR 4.8 billion are required to conduct full bookkeeping.

Bookkeeping is mandatory for taxpayers for the purpose of calculating Income Tax. In relation to Value Added Tax and Luxury Goods Sales Tax, entrepreneurs who have been registered as Taxable Entrepreneurs are also required to maintain bookkeeping or records. This requirement is stipulated in Article 6 of the VAT and PPnBM Law, which obliges PKP to calculate, collect, remit, and report VAT payable, as well as to record the acquisition and delivery values of Taxable Goods and/or Taxable Services.

Bookkeeping is not the same as recordkeeping. Only individual taxpayers who do not meet the criteria for bookkeeping are required to maintain records. Nevertheless, they must consistently collect data on gross income and other business transactions on a regular basis. The purpose of this requirement is to determine the amount of tax payable and to identify income that is either non-taxable or subject to final tax. Pursuant to Article 28 paragraph (2) of the KUP Law, these provisions are further regulated under Minister of Finance Regulation (PMK) Number 197/PMK.03/2007. This regulation mandates recordkeeping for two categories of individual taxpayers: (1) individual taxpayers who conduct business activities or independent professional services and are permitted under tax laws to apply the Norm of Net Income Calculation (Norma Penghitungan Penghasilan Neto) to determine their income; and (2) individual taxpayers who do not conduct business activities or independent professional services.

Tax Planning

In the context of tax planning, there are two main perspectives. From the government's point of view, taxes constitute a highly vital source of revenue used to finance various development programs and public services. However, from the taxpayers' perspective, taxes are often perceived as a burden that reduces the amount of net profit received. Consequently, many taxpayers engage in tax planning strategies to minimize the amount of tax payable. Tax planning is a process of arranging financial transactions in a legal and systematic manner so that tax obligations are kept as low as possible while still complying with applicable tax regulations. Such strategies are legitimate as long as they remain within the legal framework. Nevertheless, in practice, there exists a spectrum of actions ranging from lawful tax planning to deviant practices such as tax avoidance or even tax evasion, which constitute violations of the law (Suandy, 2024). The conflicting interests between taxpayers seeking to reduce their tax burden and the government aiming to optimize state revenue make this issue a distinct challenge.

To address this challenge, the Directorate General of Taxes (DGT) has initiated various educational programs, one of which is the Relawan Pajak untuk Negeri (Renjani) Program. This program involves university students as agents of education and assistance within the community, particularly during the Annual Tax Return filing period. The strategy is designed to enhance taxpayer awareness and voluntary compliance through a communicative and solution-oriented approach. The presence of tax volunteers represents

a tangible form of collaboration between the DGT and academic institutions, providing not only technical assistance in tax reporting but also direct education to the public regarding the importance of tax compliance. In the context of increasing complexity in tax reporting systems, particularly electronic filing, volunteers help bridge gaps in digital literacy and foster trust between tax authorities and taxpayers. Accordingly, the DGT's strategy through the Relawan Pajak untuk Negeri Program encourages taxpayers not only to comply administratively but also to understand the essence and benefits of tax contributions themselves. This effort also serves as part of the governance of tax planning practices to ensure they remain within legal and ethical boundaries.

Taxpayers

Taxpayers are individuals or entities that possess rights and obligations in the field of taxation, including the obligation to pay, withhold, and collect taxes in accordance with applicable regulations (Noviyanti et al., 2023). The greater the number of taxpayers, the higher the potential for state tax revenue. One of the factors influencing compliance and the smooth execution of tax audits is the cooperative attitude of taxpayers, which is strongly affected by the completeness of documentation and the quality of their financial records. Taxpayers who maintain orderly and regulation-compliant bookkeeping are better able to provide the information required during audits. In addition, attitudes toward tax audits and the level of cooperation with tax officers are important attributes that significantly influence the tax examination process (Satyanugraha & Abbas, 2024).

Tax Return

A Tax Return is a document used by taxpayers to report the calculation and payment of taxes, including information related to taxable objects, non-taxable objects, assets, and liabilities, in accordance with the provisions of Law Number 28 of 2007. Based on its type, an SPT is classified into two categories: Periodic Tax Returns and Annual Tax Returns. Periodic Tax Returns are used to report tax obligations for a specific tax period, whereas Annual Tax Returns are used to report tax obligations for one fiscal year or part of a fiscal year (Aksara, 2021).

METHODS

This study adopts a qualitative approach. The qualitative approach aims to understand the phenomena experienced by research subjects such as behaviors, perceptions, motivations, and actions in a comprehensive manner by describing them in the form of narratives or verbal descriptions within their natural context and by employing various naturalistic methods (Noviyanti et al., 2023). The type of research used in this study is descriptive research. According to Sugiyono (2023), descriptive research is conducted to determine the value of one or more independent variables without making comparisons or examining relationships among variables.

The methods employed in implementing this program include assistance and service activities, which are carried out through several stages designed based on community needs and the objectives of the community service program. These stages are described as follows.

The first stage is the selection stage. This stage begins with the formation of a Tax Volunteer team consisting of students from the Accounting Study Program at Universitas

Mercu Buana. The selection process is conducted rigorously through certified training, in which participants are required to achieve a minimum score of 70 in each section of the training materials. Academic performance indicators, such as Grade Point Average (GPA), are also a primary consideration to ensure that participants possess adequate competence and integrity in providing tax services to the community.

The second stage is the preparation stage. Participants who pass the selection process undergo an official induction and technical training facilitated by the Regional Office of the Directorate General of Taxes (DGT) for West Jakarta. Subsequently, they receive additional briefing from KPP Pratama Jakarta Kembangan. The training materials include procedures for completing and filing Annual Income Tax Returns for Individual Taxpayers, as well as technical training related to the activation of Coretax accounts. This preparation aims to equip volunteers comprehensively so that they are able to provide accurate, efficient, and communicative assistance in the field.

The third stage is the implementation stage. The implementation activities are carried out during the Independent Internship Program (Kampus Merdeka) from February to May 2025. Volunteers are assigned to KPP Pratama Jakarta Kembangan to provide direct assistance services. A face-to-face approach is employed to enable volunteers to optimally assist taxpayers, particularly those who still experience difficulties in using electronic tax reporting systems or are not yet familiar with the DGT's digital platforms, as well as to educate taxpayers through social media.

RESULT AND DISCUSSION

This community service program provides assistance in the submission of Annual Individual Income Tax Returns through the Tax Volunteer Program at KPP Pratama Jakarta Kembangan. The program aims to support KPP Pratama Jakarta Kembangan and the Regional Office of the Directorate General of Taxes (DGT) for West Jakarta in improving compliance with the submission of Annual Individual Income Tax Returns. In addition to providing direct assistance to taxpayers, the volunteers also contribute to supporting the tax office's public communication activities by creating public relations content through social media as a means of education and digital dissemination of tax-related information. The taxpayer assistance activities were conducted from February to May 2025 and involved 11 tax volunteers from Universitas Mercu Buana.

During the assistance process for Annual Tax Return filing, volunteers encountered several technical obstacles as well as challenges originating from taxpayers. One common issue was the inconsistency or incompleteness of Article 21 Income Tax withholding slips provided by employers. To address this issue, volunteers advised taxpayers to directly contact the payroll or finance officers at their workplace to ensure data accuracy before completing their tax returns. In addition, the limited availability of equipment such as laptops in the Annual Tax Return assistance area at the KPP posed challenges, particularly for taxpayers using Form 1770. As a solution, volunteers provided guidance for independent filing or requested taxpayers to wait their turn to use the available devices.

Another technical obstacle involved disruptions in the DGT server connection during the filing process. In such situations, volunteers recommended that taxpayers use personal devices such as mobile phones or wait until the system connection stabilized. If the issue persisted, taxpayers were advised to return at another time. Some taxpayers also experienced difficulty in writing while completing the tax return forms. In these cases,

volunteers assisted with data entry based on direct instructions from the taxpayers, while emphasizing that ultimate responsibility for the accuracy of the tax return remains with the taxpayer.

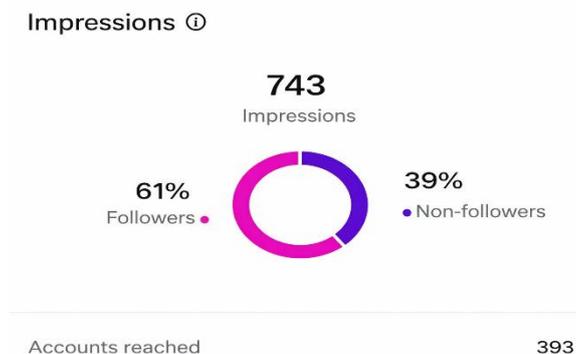
Other frequently encountered issues included delays in receiving verification codes and discrepancies in State Revenue Transaction Numbers. Volunteers coordinated with KPP officers to track the status of verification codes and reconcile NTPN data with payment receipts. For taxpayers filing their tax returns online for the first time, volunteers provided comprehensive assistance starting from account registration through the completion of the filing process. When issues such as forgotten passwords or inaccessible email accounts arose, volunteers directed taxpayers to update their data through KPP officers.

Figure 1. Assistance in Filing Annual Individual Income Tax Returns



In carrying out their duties related to the creation of online public relations content, the volunteers also encountered several challenges, one of which was the low level of audience engagement. Despite the publication of the content, public interaction remained limited. To improve message effectiveness, volunteers packaged educational materials in more engaging formats, such as short videos, and used simple yet informative language. Another challenge was the frequent changes in social media platform algorithms, which affected content reach. To address this issue, volunteers scheduled posts consistently while utilizing relevant hashtags and keywords. This strategy was implemented to ensure that tax-related information remained relevant, easily understood, and widely accessible amid the rapid dynamics of the digital environment.

Figure 2. Insights on the Reach of Tax Volunteer Content through Social Media



CONCLUSION

The implementation of the Tax Volunteer Program at KPP Pratama Jakarta Kembangan made a tangible contribution to assisting individual taxpayers in filing their Annual Tax Returns more easily and accurately. The volunteers not only provided technical assistance but also played an educational role through the creation of digital tax content that supported the broader dissemination of tax information to the public. In the context of tax accounting, this program encouraged taxpayers to maintain orderly and compliant financial records as a basis for accurate tax return filing. Meanwhile, in the context of tax planning, the assistance provided helped taxpayers better understand their tax obligations and prevented errors or underpayment that could result in future financial losses.

This activity also demonstrated that student involvement through community service based internship programs is capable of bridging gaps in tax knowledge and understanding. Through direct assistance, volunteers were able to overcome obstacles such as incomplete documentation, technological limitations, and insufficient understanding of tax filing procedures. Overall, the program proved effective in improving tax compliance, strengthening the practical implementation of tax accounting, and supporting legal and regulation-compliant tax planning.

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