ARTICLE

TAX VOLUNTEER COLLABORATIVE CONTRIBUTION IN IMPROVING SPT REPORTING AT KPP PRATAMA CICADAS

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Abstract

This study aims to describe the collaborative contribution of the Tax Volunteer program in supporting the improvement of Annual Tax Return (SPT) reporting at KPP Pratama Cicadas. Using a descriptive qualitative approach, data were collected through in-depth interviews and document analysis. The findings indicate that tax volunteers play a significant role in providing assistance during the reporting process, accelerating services, and improving taxpayers' understanding of tax obligations. The collaboration between the Tax Authority, universities, and volunteers is also considered effective in fostering early tax awareness among the public. Despite challenges such as time constraints and limited technical experience among volunteers, the program generally contributes positively to service efficiency and formal compliance. This research recommends strengthening volunteer training, increasing support from university tax centers, and enhancing evaluation systems through logbooks and taxpayer feedback as future development strategies.
Keywords: SPT reporting, tax volunteer, public collaboration, tax awareness, tax education

A. INTRODUCTION

Reporting the Annual Tax Return (SPT) is a form of formal compliance of Taxpayers with their tax obligations. However, the level of compliance in reporting SPT, especially among Individual Taxpayers, still faces various challenges. Some of them include a lack of technical understanding related to reporting procedures, to low awareness of the importance of submitting SPTs on time (Directorate General of Taxes, 2022). This shows that tax literacy among the public has not been fully formed optimally, so a more focused and participatory strategy is needed to improve this compliance.

One of the strategic efforts initiated by the Directorate General of Taxes (DGT) is through the Tax Volunteer program, which is a form of cooperation between the DGT and higher education institutions. This program aims to empower students from the fields of accounting and taxation to participate in providing education and assistance to Taxpayers, especially in the run-up to the annual SPT reporting period. Conceptually, this program reflects a collaborative approach that not only prioritizes the empowerment of civil society, but also has the potential to strengthen the effectiveness of public services in the field of taxation.

Collaboration between the Pratama Tax Service Office (KPP), higher education institutions, and tax volunteers can be seen as one of the innovative strategies in expanding the reach of tax education and services. Through tax volunteers, the Directorate General of Taxes strives not only to provide technical assistance to the community but also to build a positive perception of the tax administration process (Rahman, 2020). In the context of KPP Pratama Cicadas, the tax volunteer program has been implemented for the past few years.

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However, to date, there have not been many academic studies that systematically examine the real contribution of the implementation of the program to increasing SPT reporting by Taxpayers.

The involvement of tax volunteers, who come from students, in the SPT reporting assistance process should be seen as a form of strengthening synergy between tax authorities and civil society based on education (Terry, 2019). Therefore, it is important to evaluate the effectiveness of this program, both in terms of collaboration mechanisms and stakeholders' perceptions of its success.

The urgency of this study lies in the need to examine the effectiveness of a collaborative approach in the context of public services in the taxation sector. This study is expected to provide a deeper understanding of the contribution of tax volunteers in supporting SPT reporting, so that it can be the basis for formulating evidence-based policies. In addition, the results of this study also have the potential to be used as internal evaluation material for KPP Pratama Cicadas, as well as a reference in developing a national tax volunteer program.

This study aims to describe the collaborative contribution of tax volunteers in improving SPT reporting at KPP Pratama Cicadas. The main focus of this study includes the form of cooperation that is established, tax volunteer activities, and stakeholders' perceptions of program implementation. Academically, this research is expected to enrich the literature on strategies to improve tax compliance through community involvement, while practically it can provide recommendations for improving tax volunteer programs to the relevant authorities.

B. LITERATURE REVIEW

Theoretical Basis

Tax Compliance Theory

Tax compliance theory is generally divided into two dimensions, namely formal compliance and material compliance. Formal compliance refers to the fulfillment of administrative obligations such as timely reporting of tax returns, while material compliance concerns the truth of the contents of the reports submitted (Wahyuni, 2021). This separation is important because administrative compliance does not always guarantee substantial truth, so an approach that is not only technocratic but also educational is needed.

From a fiscal psychology perspective, compliance behavior is not only influenced by regulations alone, but also by perceptions and trust in tax institutions (Santoso & Putri, 2022). Therefore, increasing tax literacy through education is very important. Fitria and Ramadhani (2023) found that effective fiscal education is directly correlated with increased compliance in tax return reporting. This view is in line with the assumption that an understanding-based strategy is more sustainable than a purely coercive approach.

Tax volunteers, in this context, play a significant role as a bridge between the tax system and the community. Dewi (2021) emphasized that the existence of tax volunteers who provide technical and educational assistance can increase formal compliance, especially for taxpayers who experience problems with understanding. The author sees that this approach has strategic value because it targets the root of the compliance problem, namely limited literacy and minimal experience of taxpayers..

Tax Volunteer Concept

Tax volunteers are a program initiated by the Directorate General of Taxes (DGT) in order to expand the scope of tax services and education through the involvement of students from accounting and taxation study programs (Directorate General of Taxes, 2022). This program provides space for students to contribute directly in assisting in filling out SPT, counseling, and mentoring taxpayers (Hidayat, 2021).

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According to Sari and Wibowo (2020), public participation through the tax volunteer program can build public trust in tax institutions. The authors are of the view that the success of this program is not merely the result of top-down policies, but rather the synergy between the capacity of volunteers and the effectiveness of collaborative management by the tax authorities. This program also provides a contextual learning space for students, while strengthening community participation in public services.

Collaboration in Public Service

In the context of public services, inter-agency collaboration is seen as a strategy to increase efficiency, transparency, and participation. Prasetyo (2021) stated that this form of cooperation is a contemporary approach to addressing the complexity of public services that cannot be handled sectorally. Especially in the taxation sector, collaboration between tax authorities, higher education institutions, and civil society through the tax volunteer program is a concrete form of co-production.

Sutrisno and Hasanah (2022) explain that co-production allows for a limited transfer of roles to non-state actors, without reducing the main responsibilities of the state. Rahman (2020) added that this collaboration is not only able to expand the reach of services but also reduce administrative pressure on tax officers during the reporting period. The author sees that collaborative strategies like this are able to integrate external resources into the state service system while maintaining legitimacy and quality of service.

Previous Research

Several previous studies have examined the effectiveness of tax volunteer programs in the context of increasing compliance with SPT reporting. Lestari (2020) noted that 78% of taxpayers served by volunteers at the East Bandung Pratama Tax Office admitted that they understood the SPT reporting procedure better after receiving assistance. This finding indicates a direct positive impact on taxpayers' technical understanding.

Research by Nugroho and Putri (2021) shows that collaboration between the Directorate General of Taxes and universities is able to form a fiscal education model that is worthy of being replicated in various regions. Santoso's research (2023) confirms previous findings by stating that collaborative synergy between government institutions and volunteers has proven effective in increasing SPT reporting rates.

Based on these studies, the author assesses that the involvement of tax volunteers in a structured manner has a significant contribution to building a more participatory, efficient, and sustainable tax system. However, there is still room for further study regarding the extent to which this collaboration results in changes in aspects of long-term compliance and public perception of tax institutions.

Research Conceptual Framework

Referring to the theoretical basis and results of previous research, the conceptual framework in this research consists of three main aspects:

- Collaboration between institutions, namely the involvement of KPP, universities, and students in the tax volunteer program.
- Tax volunteer activities, in the form of technical assistance, education, and counseling to taxpayers.
- Results of SPT reporting, measured through indicators of increasing the number of reports, service efficiency, and positive perceptions of tax services (Fitria & Ramadhani, 2023; Prasetyo, 2021).

These three components are used as the basis for analysis to assess the collaborative contribution of the tax volunteer program in supporting SPT reporting at the Cicadas Pratama Tax Office.

C. RESEARCH METHODOLOGY

Research Approach

This study uses a descriptive qualitative approach to obtain a comprehensive and in-depth understanding of the collaborative contribution of tax volunteers in supporting SPT reporting at KPP Pratama Cicadas. This approach is considered the most appropriate because it is able to capture social dynamics naturally and allows exploration of meanings formed from the experiences of the actors directly involved (Santoso & Putri, 2022; Wahyuni, 2021).

The qualitative approach is not only used as a method of data collection, but also as a framework for understanding the complexity of social reality that cannot be reduced quantitatively. Therefore, this approach supports a deeper exploration of the relational and contextual aspects inherent in the tax volunteer program. Implicitly, the author views that the selection of this approach is a strategic foundation for producing findings that are interpretative but still relevant in explaining the real contribution of volunteers in the context of public tax services.

Data and Data Collection Techniques

Primary Data

Primary data was obtained through in-depth interviews with three main informant groups, namely:

- Tax officers at KPP Pratama Cicadas,
- Tax volunteers involved in the program,
- Taxpayers who receive assistance from volunteers.

The selection of informants was carried out purposively by considering direct involvement in the implementation and receipt of program benefits (Dewi, 2021; Hidayat, 2021). Through this approach, the author believes that the data obtained has depth and strong relevance to the context of the study.

Secondary Data

Secondary data comes from internal documents of KPP Pratama Cicadas, reports on the implementation of the tax volunteer program released by the DGT, and scientific references from relevant literature, journals, and articles (Directorate General of Taxes, 2022; Nugroho & Putri, 2021). The use of secondary data is intended to complement and strengthen primary data, while providing a normative and contextual reference framework for findings in the field.

Data collection technique

Techniques used in data collection include:

- Semi-structured interviews, designed to adhere to general guidelines but flexible enough to adjust the direction of the conversation to the dynamics of the informant (Sari & Wibowo, 2020). This technique was chosen because it allows researchers to explore personal perspectives and narratives of informant experiences more naturally.
- Documentation studies, conducted by reviewing program documents, activity reports, SPT reporting records, and other relevant archives to confirm and strengthen interview data (Rahman, 2020).

By combining these two techniques, the author attempts to maintain a balance between subjective narrative data and more objective administrative data.

Research Model

The research model was designed to describe the conceptual relationship between three main components: inter-institutional collaboration, tax volunteer activities, and their impact on SPT reporting. This model represents a cause-and-effect relationship that is considered logical based on the results of previous studies, and describes the flow of volunteer contributions in the tax public service system (Prasetyo, 2021; Sutrisno & Hasanah, 2022).

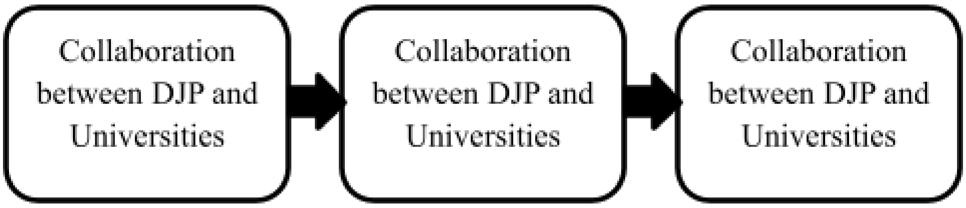

Figure 1, Conceptual Model of Tax Volunteer Contribution in Tax Return Reporting

By using this model, the author intends to show that good collaboration and systematically directed volunteer activities will have a direct impact on improving the quality of SPT reporting.

Operational Definition of Variables

To maintain consistency in understanding the concepts used in the research, the following is an operational definition of each variable:

Variable	Operational Definition
Collaboration	Collaboration between KPP, universities, and students in implementing the tax volunteer program, which reflects cross-institutional synergy in the provision of public services (Santoso, 2023).
Volunteer Activities	Activities carried out by tax volunteers, such as assistance in filling out SPT, tax education, and taxpayer assistance (Dewi, 2021).
Tax Return Reporting	Increasing the number and quality of SPT reporting by taxpayers at the Cicadas Pratama Tax Office, both in terms of timeliness and accuracy of the data submitted (Fitria & Ramadhani, 2023).

Figure 2. Operational Definition of Variables

This definition is formulated to guide the data collection and analysis process, as well as a validation framework for program success indicators.

Data Analysis Techniques

Data analysis in this study used thematic analysis techniques, namely methods used to identify, organize, and interpret patterns of meaning (themes) in qualitative data (Santoso & Putri, 2022; Sari & Wibowo, 2020). This technique was chosen because it was considered the most appropriate for describing the complex narrative of the social reality being studied.

The analysis steps include:

- Transcription of all interview data,
- Initial coding to group similar statements,
- Identification of main themes that emerge from the data,
- Preparation of interpretive narratives that explain the relationships between themes.

To maintain data validity, source triangulation was carried out, namely comparing data from various groups of informants, as well as confirming data with key informants to ensure the accuracy of interpretation (Rahman, 2020; Prasetyo, 2021). The author assumes that this kind of validation process is important, especially in research that seeks to capture dynamic and multifaceted social realities.

D. RESULT AND DISCUSSION

Research result

This study examines the collaborative contribution of the Tax Volunteer program in improving the reporting of Annual Tax Returns at the Cicadas Tax Office. Data were obtained through in-depth interviews with tax office employees, tax volunteers, and taxpayers. The

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results are classified into main themes that summarize the implementation, impacts, and challenges of the program.

Table 1. Main Findings Based on Informant Category

Informant Category	**Information Focus**	**Key Findings**
KPP Employee	Volunteer implementation & coordination	The program has been running since 2017; collaboration is facilitated by an MOU with universities. Since 2024, it has been renewed through the RENJANI scheme (DGT, 2023).
KPP Employee	Impact on tax return service & reporting	Volunteers help reduce queues and speed up services; the impact on the number of reports is not yet statistically significant.
KPP Employee	Program evaluation	Evaluation is carried out through daily logbooks and supervision by the Regional Office; there are no specific quantitative targets (Bu Pevi, interview, 2025).
Tax Volunteer	Motivation and experience	Motivated to learn directly in the field; technical training by DGT and campuses is very helpful (Yuni & Tria, interview, 2025).
Tax Volunteer	Role and contribution	Serving taxpayers directly, providing education, assisting with e-Filing, and providing direction if cases are beyond capacity.
Tax Payer	Challenges in the field	Technical constraints and capacity limitations during peak hours are overcome through coordination and communication.
Tax Payer	Perception of volunteers	Feel very helped; high satisfaction scores; service is considered

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		friendly, informative, and professional.
Informant Category	Impact on compliance	Increase understanding and confidence in self-reporting; build an open DGT image.

Sumber: Diolah Peneliti, 2025

Discussion

Strategic Collaboration as Public Service Innovation

The Tax Volunteer Program is a concrete manifestation of collaborative governance as stated by Ansell and Gash (2008), namely collaboration between government institutions and non-state actors (in this case students and universities) in the provision of public services. This collaboration creates added value by expanding the reach of tax education and accelerating services during the peak period of SPT reporting.

The findings of this study are consistent with Yulianingsih's study (2021), which shows that collaboration between the DGT and academics increases the effectiveness of tax communication. The RENJANI scheme launched in 2024 shows the DGT's systematic efforts to standardize and improve the quality of tax volunteers.

The Role of Volunteers in Improving the Quality of Tax Services and Education

Tax volunteers contribute as frontliners who assist taxpayers in the technical reporting process and provide direct understanding of the tax system, especially the use of e-Filing. With a communicative and educational approach, volunteers become an important link between the digital tax system and the general public who have limited technological literacy. This is in line with the tax literacy theory by Kirchler (2007), which emphasizes the importance of education and interpersonal approaches to improve awareness-based tax compliance. A study by Nurhayati & Putra (2020) also supports that volunteers can act as educational agents who strengthen taxpayer understanding, especially in urban areas.

Implications for Tax Return Reporting Compliance

Although data as of June 2025 shows fluctuations in the number of reports of increases for Non-Employee OP and decreases for Employee OP, this does not necessarily indicate the effectiveness of tax volunteers. The self-assessment system assumes that compliance is a function of personal awareness, not simply the result of intervention. However, the role of volunteers in speeding up services and reducing queues is an important factor in improving taxpayer experience. From a psychological perspective, this positive experience can strengthen perceptions of fairness and ease of service, two key components in fiscal exchange theory (Alm & Torgler, 2006).

Program Implementation and Evaluation Challenges

The main challenges identified relate to the existence of volunteers who are still active students. Schedule conflicts between lectures and assignments at the KPP are the main obstacles, although they can be overcome through a shift system and internal coordination. In addition, the burden of services during peak hours and the limited number of volunteers in dealing with complex cases are also important notes. Program evaluation is carried out through logbooks and daily supervision by KPP officers, but is not yet equipped with a holistic impact assessment system. In the long term, the effectiveness of this program needs to be studied more deeply through qualitative and quantitative indicators.

Practical Implications

- For DJP and KPP: The volunteer program has proven to be an efficient solution in handling annual reporting, as well as a means of strengthening the image of educational and humanistic services.
- For universities: This program strengthens the role of campuses as strategic partners in public policy and provides contextual learning space for students.
- For the community: The presence of volunteers helps bridge the tax literacy gap and increases community involvement with DJP.

Research Limitations

This study has several limitations, including:

- The SPT reporting data is not final (as of June 2025), so the trend analysis is not conclusive.
- The research focuses on one KPP, so the generalization of the results is still limited.
- In-depth interviews were only conducted with a small number of informants, so they do not cover the full range of experiences.

E. CONCLUSION

This study found that the Tax Volunteer program made a real contribution to improving the quality of services and expanding tax education to the public, especially in the context of reporting the Annual Tax Return (SPT) at the Cicadas Pratama Tax Office. Through collaboration between the Directorate General of Taxes, universities, and volunteer students, a synergy was created that was able to bridge the gap in understanding taxation techniques between the authorities and taxpayers. Volunteer activities that included technical assistance, direct education, and roles in queue management were proven to be able to increase service efficiency during the reporting period. In addition, student involvement in this program also formed a contextual learning experience that strengthened tax awareness culturally from an early age.

However, this study also noted limitations in terms of the sustainability of volunteer participation due to academic schedules and the absence of material incentives. On the other hand, differences in initial abilities between volunteers and communication constraints at the beginning of the assignment are challenges that need to be managed systematically. Thus, it can be concluded that collaboration through the tax volunteer program is a strategic approach in effective tax public services, although it still requires strengthening in terms of training, supervision systems, and integration of the role of tax centers in the long term.

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