Conceptual and Adaptive Performance of Tax Volunteer on Tax Reporting Services During the Pandemic

Rosalita Rachma Agusti*, Hanifa Maulani Ramadhan
Department of Business Administration
Universitas Brawijaya
Malang, Indonesia
*rosalitarachma@ub.ac.id

Abstract—One of the implementations of information technology in the field of taxation is marked by tax reform to improve services to taxpayers and to create modern tax administration. The Directorate General of Taxes develops cooperation programs with other agencies related to creating golden tax generation of Indonesia by 2045 including tax volunteers program. The performance of tax volunteers is an important thing to evaluate the success of tax inclusion. One of the tasks carried out by tax volunteers is to provide assistance in the tax reporting period. However, the COVID-19 pandemic has in the termination of face-to-face services by the Directorate General of Taxes, so taxpayers are asked to carry out tax reporting online. This does not stop the assistance provided by tax volunteers. Therefore, this study aims to analyze the performance of individual tax volunteers based on conceptual and adaptive performance during a pandemic. The survey was conducted on 100 respondents, namely individual income taxpayers who have been assisted by tax volunteers in the tax reporting process. The results of the analysis show that the performance of tax volunteers is assessed both in terms of conceptual and adaptive performance.

Keywords—conceptual performance, adaptive performance, tax volunteer

I. INTRODUCTION

Volunteering in economic activities has recently received public attention. Volunteering has been defined as “Any activity in which time is freely given to benefit another person, group or cause”[1]. The Indonesian government, especially the Ministry of Finance and the Directorate General of Taxes (DGT), realizes that volunteering can help increase the trust of taxpayers (WP) in the Indonesian government and increase taxpayer compliance in fulfilling their tax obligations. This is done considering the low voluntary compliance of Taxpayers (WP) in Indonesia while the tax revenue target is increasing every year. Besides, with the high demographic bonus, the large potential of students and educators made the Ministry of Education and Culture and the Directorate General of Taxes (DGT) create a program called Tax Awareness Inclusion. The Tax Awareness Inclusion Program itself aims to create a golden generation of smart and tax-aware Indonesians by 2045, with one of the programs is the presence of Tax Volunteers in collaboration with universities in Indonesia. Tax volunteer is a program designed to try and invite the public to be aware of the importance of paying taxes while providing education to the public [2].

This program is carried out by inviting students and the academic community to become tax spokespersons and assisting the public in paying and reporting taxes according to the provisions. This program was also created because taxpayers (WP) tend to be closed when consulting with tax officials, in this case, the Account Representative (AR). Through this program, students will be educated so that they have an adequate understanding and knowledge of taxes. Understanding and knowledge are needed by students to educate the public, both small and large business actors, from filling out reporting forms to paying taxes. When this is done, many people will certainly be interested in following.

Therefore, to achieve these goals, it is necessary to formulate an implementation strategy for the tax volunteer program. One of the things that can be done is to conduct an annual evaluation of the performance of tax volunteers in assisting in the hope that it can be an improvement in the implementation of the tax volunteer program as a form of good tax governance in the following year. In this study, performance appraisal will be carried out using individual performance theory [3]. Performance appraisal will be assessed based on task performance, conceptual performance, adaptation performance, and counterproductive work behavior. This research itself will focus on performance appraisal while assisting by taxpayers (WP) so that improvements can be made in the training of tax volunteers in the future. This research is also expected to contribute to providing recommendations for the measurement model of tax volunteer performance to form a tax conscious generation as a form of better governance.
II. RELATED WORK

A. Taxes

Tax is one of the revenue components in the state revenue and expenditure budget (APBN), high tax revenue is used to finance state expenditures ranging from financing education, health, social services, infrastructure development as an achievement of programs carried out by the government. The Directorate General of Taxes as an institution under the Ministry of Finance of the Republic of Indonesia is an institution that collects public funds, especially from taxes. The percentage of tax revenue in the 2019 State Budget reaches 83.8% [4].

B. Tax Volunteer

In Canada, there is a Community Volunteer Income Tax Program (CVITP) with a wider range of service activities even tax returns for taxpayers who fulfill the cues. A similar program exists in the US, called the Volunteer Income Tax Assistance (VITA) Program founded in 1971 by Gary Iskowitz at California State University Northridge, the concept of the program originally was to assist local taxpayers with the preparation of free tax returns to provide services to the community and hands-on learning experiences for students. This program has grown from a small group of accounting students to a national program with more than 92,000 volunteers preparing 3.2 million returns each year. In Indonesia, there is a Tax Volunteer program called Tax Volunteers. This activity is a synergy between the Directorate General of Taxes and universities to increase tax awareness through empowering Indonesia's young generation.

C. Performance

In an organization, performance is very important to the individual, because it will always be attached to an individual in carrying out work in an organization or business entity. Because an organization is progressing or not, it can be seen based on the performance of its members or employees [5]. This theory argues that a worker who has high performance can easily get a promotion in his position compared to workers who have low performance, in other words, performance can be interpreted as the performance of an individual in doing a job so that it can be judged whether someone is competent or not in doing the job. Performance theory is very relevant to see whether a volunteer is competent or not, in this case, what the author means is a tax volunteer who will help the government in increasing tax compliance in Malang City.

III. METHODOLOGY

This research is a quantitative descriptive study conducted on taxpayers with a total of 105 respondents who were selected using the incidental sampling method. The indicators used to measure the performance of tax volunteers are contextual and adaptive performance. This study uses descriptive analysis techniques that aim to explain the overall data collected by describing, grouping, and classifying into tables which are then given an explanation based on the most dominant and weakest indicators.

IV. RESULTS AND DISCUSSION

The results show in table 1 that the contextual performance of the tax volunteers is higher than the adaptive performance. Grand mean contextual performance is 95.9%, while adaptive performance shows grand mean is 86.73%.

| TABLE I. CONTEXTUAL PERFORMANCE |
|---------------------------------|
|                                | Communication Skill | Helpfulness | Politeness |
| Very Agree                     | 96,50%              | 94,70%      | 96,50%     |
| Agree                          | 3,50%               | 5,30%       | 3,50%      |
| Not Agree                      | 0%                  | 0%          | 0%         |
| Very Not Agree                 | 0%                  | 0%          | 0%         |

Contextual performance indicators include the communication, helpful, and polite abilities of tax volunteers. The results showed that the ability of tax volunteers as seen from communication skills and courtesy was the same, namely 96.50%. Meanwhile, the ability of tax volunteers to assist taxpayers is valued at 94.70%.

The contextual Performance variable is measured using four-question items. Each answer has a value, then the answer score is accumulated which is then used to categorize the variables based on the average respondent's answer. The following shows the frequency distribution of respondents' responses to the Contextual Performance variable (table 2).

| TABLE II. CONTEXTUAL PERFORMANCE EVALUATION |
|---------------------------------------------|
| No.                                         | Mean |
| 1. Communication Skill                      | 3.91 |
| 2. Helpfulness                              | 3.95 |
| 3. Politeness                               | 3.96 |

The three indicators of contextual performance, which are communication skill, helpfulness and politeness show a very high value with the score 3.91, 3.95 and 3.96. This suggests that tax volunteers have a very good counterproductive performance.

Tax Volunteers can be said to be following the expectations of the taxpayer in carrying out their performance. Tax volunteers have technical expertise that can be used to file organizational and social environments. Tax volunteers are proactive in serving taxpayers. Tax volunteers have good skills and understanding in helping to fill out e-filing. Tax volunteers have good ethics with courtesy when providing services to taxpayers. Tax volunteers have good communication applications so that they are effective in providing services to taxpayers.
TABLE III. ADAPTIVE PERFORMANCE

|               | Speed  | Calmness | Analytical Skills |
|---------------|--------|----------|------------------|
| Very Agree    | 91.20% | 88.50%   | 80.50%           |
| Agree         | 8.00%  | 11.50%   | 19.50%           |
| Not Agree     | 0%     | 0%       | 0%               |
| Very Not Agree| 0%     | 0%       | 0%               |

Table 3 shows adaptive performance indicators include the time of service provided, the calmness of volunteers in providing services to taxpayers, and the ability of tax volunteers to analyze the tax status of taxpayers. The results show that the time speed of tax volunteers in serving taxpayers has the highest assessment of 91.20%. Meanwhile, the lowest aspect assessed is the ability of tax volunteers to conduct analysis.

TABLE IV. ADAPTIVE PERFORMANCE EVALUATION

| No.  | Indicators   | Mean |
|------|--------------|------|
| 1.   | Speed        | 3.89 |
| 2.   | Calmness     | 3.88 |
| 3.   | Analytical Skills | 3.81 |

The results showed in table 4 that the accumulated average of all Adaptive Performance indicators can be concluded that it is included in the very high category. This very high category indicates that tax volunteers have the ability to adapt to their work environment. Tax volunteers can master the tasks given and the supporting technology well. Tax volunteers have an open mind, so taxpayers feel comfortable when getting services. Tax volunteers can control emotions by being calm while serving taxpayers. Tax volunteers have good analytical skills, where this ability is very helpful in solving problems that taxpayers have. Tax volunteers can act quickly when providing services to taxpayers.

V. CONCLUSION AND FUTURE SCOPE

The study shows that the performance of tax volunteers from contextual and adaptive performance shows excellent performance. The aspects that are considered the best in contextual performance are communication and courtesy. Meanwhile, for adaptive performance, the best aspect is the speed of time in service delivery. The limitation of this study is related to the limited taxpayer on the income taxpayer. The future scope of this research is to develop other aspects that reflect contextual and adaptive performance.

ACKNOWLEDGMENT

The authors acknowledge Badan Penelitian dan Pengabdian Masyarakat Fakultas Ilmu Administrasi Universitas Brawijaya for the funding.

REFERENCES

[1] J. Wilson, “Volunteering,” Annu. Rev. Sociol., vol. 26, no. 1, pp. 215–240, 2000.
[2] Kementerian Keuangan Republik Indonesia, “Pembelajaran Kesadaran Pajak Pada Sistim Pendidikan Nasional,” 2018.
[3] L. Kopmans, “Conceptual Frameworks of Individual Work Performance,” JOEM, vol. 53, no. 8, pp. 856–866, 2011.
[4] CNBC Indonesia, “Persentase Penerimaan Pajak Dalam APBN 2019,” 2019.
[5] J. Van Scotter, S.J. Motowidlo, and T.C. Cross, “Effects of Task Performance and Contextual Performance on Systemic Rewards,” J. Appl. Psychol., vol. 85, no. 4, p. 526, 2000.