

Analysis of the Effectiveness of Tax Education in an Effort to Improve Tax Understanding at *Kpp Pratama* Jakarta Tanah Abang 1

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Abstract

This research was conducted to determine the effectiveness of the tax education program in increasing taxpayer compliance at KPP Tanah Abang 1. This research discusses the effectiveness of tax education through digital content as part of optimizing tax education to increase taxpayer compliance by preparing prospective taxpayers who have compliant behaviour. towards their mandatory responsibilities as Indonesian citizens. The aim of this research is to analyse the effectiveness of the tax education program on taxpayer compliance at KPP Pratama Jakarta Tanah Abang 1. The results of this research show that the use of digital content has a positive effect on taxpayer compliance, understanding digital media has an effect has a positive effect on taxpayer compliance, and the intensity of digital services has a positive effect on taxpayer compliance. This research provides updates on the role of tax volunteers in increasing taxpayer compliance. The research method used was qualitative, where the author collected data by conducting observations, interviews and providing instruments with several informants, namely, KPP Pratama Jakarta Tanah Abang 1 employees, and STIAMI Institute lecturers. Based on research, it shows that the effectiveness of tax education programs has a significant influence on tax understanding among taxpayers at KPP Pratama Jakarta Tanah Abang 1, thus the effectiveness of tax education programs can be an effective strategy in increasing taxpayer understanding and compliance.

Keywords: Tax Education, Tax Understanding, KPP Pratama Jakarta Tanah Abang 1

Introduction

One important source of income for the life of the Indonesian state is tax. To ensure taxpayer compliance in fulfilling their tax obligations, a self-assessment system that involves the community is needed. Taxes are the main source of government revenue to finance various public needs. In this context, KPP Pratama Tanah Abang 1 is responsible for managing taxes in the area. Tax education is the key to increasing taxpayer compliance in this area. Understanding and education about taxation has an important role in increasing taxpayer compliance. Good understanding will make it easier to accept education, while education will increase taxpayer understanding.

Several factors underlying the expansion of tax education are the complexity of tax regulations which often change. Good tax understanding and education will encourage taxpayers to fulfill their obligations voluntarily. The use of technology also makes reporting and paying taxes easier. The government is making various efforts such as outreach via social media to increase taxpayer awareness and compliance. The effective tax education program at KPP Pratama Jakarta Tanah Abang 1 includes spoken tax, online tax classes, the Tax Goes To School program, and outreach in sub-districts. It is hoped that this program can help taxpayers' understanding and compliance. There are 9,748 registered taxpayers at KPP Pratama Tanah Abang 1 from 2021 to 2022. Media for submitting annual SPT include e-Filing, e-Form, e-SPT, and manual. There are taxpayers who have not reported their annual SPT, so tax education is needed to increase taxpayer awareness. With tax education, it is hoped that tax revenues and the welfare of local communities can increase.

Based on the phenomenon described above, the author is interested in researching the efforts made by KPP Pratama Jakarta Tanah Abang 1 regarding the effectiveness of tax education in increasing tax understanding. This research aims to analyze the effectiveness of the tax education program on taxpayer compliance at KPP Pratama Jakarta Tanah Abang 1. The method used in this writing is descriptive qualitative, where the approach used is field study and literature study with data sources from observation, interviews, documentation, journals, and books.

Literature review

Herbert A. Simon defines administration as a collaborative group activity aimed at achieving common goals (Marliana, 2018). Public administration, according to Pfiffner and Presthus (Widyaningsih & Rahmi, 2021), involves the implementation of government policies, managing a diverse group of people, and directing them towards a common purpose. Tax administration, as described by Siti Rahayu Kurnia (2020), is a dynamic and ongoing process in tax collection that involves both tax authorities and taxpayers to optimize tax revenue. Taxes, according to Mardiasmo (2019), are mandatory contributions levied on individuals or entities without direct compensation, aimed at promoting public welfare. Effectiveness, as defined by Mardiasmo (2017), is the measure of an organization's success in achieving its goals, with higher output contributions signifying greater effectiveness. Tax education, according to Widya Paramita (2022), is an effort to enhance public understanding of

their tax obligations and rights, while Wardani & Kartikasari (2020) emphasize the importance of understanding tax regulations for effective tax compliance, which Safri Nurmantu (Pohan, 2017) further describes as the fulfillment of all tax obligations and rights by taxpayers.

Research Methods

The approach used in this study is a qualitative approach. According to Sugiyono (2018; 213), qualitative research methods are: research methods based on philosophy that are used to research scientific conditions (experiments) where the researcher is the instrument, qualitative data collection and analysis techniques emphasize meaning. Qualitative research is those involved in the form of assumptions about testing theories deductively, building protection against bias, controlling alternative or counterfactual explanations, and being able to neutralize and replicate findings.

According to Hannah dwi Widyaningsih and Notika Rahmi (2021), the type of descriptive research is: research carried out by providing a more detailed description of a symptom or phenomenon. With the aim of being able to provide a comprehensive and clear picture of one situation with another social situation or from a certain time to another, or being able to find patterns of relationships between certain aspects and other aspects.

According to Sugiyono (2015:224), "Data collection techniques are the most strategic step in research, because the main aim of research is to obtain data." The data collection techniques used were field studies and literature studies with data sources from observation, interviews, documentation, journals and books.

According to Sugiyono (2016:300), determining informants that is often used in qualitative research is purposive sampling. Purposive sampling means a deliberate sampling technique. This means that the author determines the sample taken himself because there are certain considerations. So, the sample was not taken randomly, but was determined by the author himself. Informants can be divided into two types, namely: key informants and ordinary informants.

Data analysis is a technique for selecting and processing data that has important meaning to be studied and conveyed to other people. The data analysis technique used in writing this thesis is descriptive analysis. Descriptive analysis is a method that describes and interprets what exists, whether existing conditions or relationships, opinions that are growing, processes that have been ongoing and developing. In other words, the descriptive method is to provide a clear and accurate picture of the material or phenomenon being investigated. According to Noeng Muhadjir (Ahmad Rijali 2018:84): data analysis is an effort to systematically search for and organize notes from observations, interviews, etc. to increase the researcher's understanding of the cases being studied and present them as findings for others. Meanwhile, to increase understanding, analysis needs to be continued by trying to find meaning.

Results and Discussion

Effectiveness of Tax Education

KPP Pratama Jakarta Tanah Abang 1 routinely carries out various tax education activities, such as: tax counseling and socialization in schools, campuses, sub-districts and community environments, there is also guidance regarding calculating, reporting and paying taxes which is carried out through online tax classes, print media, electronic media, and social media. After carrying out various tax education activities, there are several indicators that show increased effectiveness, namely with the effectiveness of this tax education program, the level of taxpayer compliance in reporting and paying their tax obligations has increased and the number of new registered taxpayers has also increased, seen from the increase in taxpayers showing that taxpayers with this program can understand tax rules and procedures. Thus, this program really helps taxpayers understand and comply with the importance of taxes.

Tax education carried out by KPP Pratama Jakarta Tanah Abang 1 has shown that the educational program is quite effective in increasing taxpayer compliance and understanding. However, ongoing efforts are still needed to continue to improve the effectiveness of tax education, taking into account the needs and characteristics of taxpayers in the local area.

Obstacles to the effectiveness of tax education

Taxpayer compliance is important to increase tax revenue. Tax education plays a role in increasing taxpayer compliance. However, the problem with this program is that lack of knowledge about tax obligations is the cause of low compliance. Taxpayer awareness is important in developing effective tax education programs, so they must have awareness of tax obligations and honesty in implementing applicable tax regulations. To overcome this, several strategies have been implemented, such as repairing and upgrading the Information Technology (IT) system, increasing the competency of KPP employee human resources, as well as personal education through Account Representatives for Taxpayers. Obstacles to the program The effectiveness of tax education at KPP Tanah Abang 1 also found an obstacle, namely that Taxpayer awareness among the younger generation is still low and needs to always be tied in with taxpayer reporting.

Efforts made to overcome the problem

The effectiveness of tax education is carried out to make the public and taxpayers obedient and orderly in paying taxes. The method is through filling out SPT and simulating the calculation of tax owed for taxpayers which can be delivered in video, audio or written form. The Directorate General of Taxes (DJP) provides digital content that can be used to provide understanding about the importance of paying taxes to prospective taxpayers. KPP Pratama Jakarta Tanah Abang 1 also carries out tax education programs in schools to teach students about taxes from an early age. This program can be carried out through digital content and outreach as well as other strategies that increase the effectiveness and efficiency of tax education.

Conclusion

The conclusion of this research is that the overall effectiveness of tax education at KPP Pratama Jakarta Tanah Abang 1 is quite good. This program has helped taxpayers understand their tax obligations well. However, there are still obstacles in increasing taxpayer compliance, such as a lack of public awareness about taxation. Therefore, there are several suggestions to increase the effectiveness of tax education. First, improve services through social media and radio so that taxpayers feel well served. Second, using digital content to convey tax information effectively and efficiently. Third, involve taxpayers in tax classes to increase their awareness of tax obligations. By doing this, it is hoped that the level of taxpayer compliance can increase.

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