

Behavior of Using Tax Technology in Tax Volunteers in Jember Regency

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ABSTRACT

This study aims to determine the behavior of using tax technology in tax volunteers in Jember district. This study compares whether there is a difference in the behavior of using tax technology between accounting tax volunteers and non-accounting tax volunteers. The research method used in this study is a quantitative method and the type of data used is primary data in the form of questionnaire results that have been distributed to respondents. The sample in this study is 90 tax volunteers in Jember district with 45 of them accounting tax volunteers and 45 other non-accounting tax volunteers. The data collection technique is purposive sampling. The data analysis methods used were descriptive analysis and independent sample t-test analysis. The results of this study show that there is no difference between accounting tax volunteers and non-accounting tax volunteers regarding the behavior of using tax technology. Further research is expected to be able to examine related to the behavior of using tax technology with a wider object.

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1. INTRODUCTION

In today's global economy, information technology through online media has been widely used by the public and has even been used by government agencies. Including the tax system in Indonesia has begun to use information technology. The development of tax technology is a form of government effort to make it easier for taxpayers to carry out their tax obligations and also to make it easier for the state to collect taxes. Furthermore, the government

also simplifies the tax system and develops a tax administration system based on digital technology to improve the effectiveness and efficiency of the tax system as a whole [1]. Indonesian government regulations in the Regulation of the Director General of Taxes Number Per02/PJ/2019 explain that the obligation of taxpayers is to fill out a Notification Letter (SPT). In reporting it, there are two types of tax technology that can be used, namely e-filing and e-form.

The submission of tax returns using e-filing is also listed in the Regulation of the

Director General of Taxes Number Per-02/PJ/2019 article 6 concerning the procedures for submitting tax returns. Meanwhile, the e-form is one of the latest e-fillings which is semi-online annual tax return reporting. According to the Directorate General of Taxes, 2023. Stating that since 2019 taxpayers must report their annual tax returns online using e-filing application technology or e-form. Research conducted by Amrullah et al. [2] explained that the better taxpayers are at using technology, the easier it will be for taxpayers and can increase their compliance. From this, it can be concluded that tax understanding, especially the use of tax technology, is necessary for ease and compliance with taxation. So that socialization about tax technology must continue to be carried out.

Tax socialization is important to be carried out because it has a significant influence and positive relationship for taxpayers on the obligation to report annual tax returns [3]. Socialization of tax developments can be started from academics such as students who are pursuing education. Students are academics who are able to encourage change and achieve success in the ever-evolving digital era. One of them is the existence of a tax volunteer program.

With the tax volunteer program, it is hoped that students will become tax spokespersons and assist the community in reporting their taxes in accordance with the provisions of the law. Tax volunteers are also a form of community service shown through tax services, education, and socialization to taxpayers [4]. From these things, it is explained that the understanding of tax volunteers about taxation, especially the use of tax technology, must also be adequate. With tax knowledge, one of which is tax technology, it is hoped that tax volunteers can help more taxpayers. Especially tax technology that continues to be updated by the government as one of the efforts to digitize taxation in Indonesia. In this study, the researcher took a case study of tax volunteers in Jember district. The Directorate General of Taxes of Jember district has tax volunteers

from several local universities. Jember regency tax volunteers also come from different study programs.

Differences in study program backgrounds can also be differences in behavior in understanding the use of tax technology. This is due to the difference in courses taught by each student who becomes a tax volunteer. Jember regency tax volunteers who come from accounting education backgrounds have the highest number. Accounting tax volunteers have studied taxation as one of the courses taught. In contrast to non-accounting tax volunteers, some of whom do not teach taxation courses. However, every tax volunteer has the same opportunity to learn tax technology by following technical guidance before volunteer assignment.

The formulation of the problem in this study is "is there a difference in the behavior of using tax technology between tax volunteers who come from accounting and non-accounting tax volunteers?"

2. LITERATURE REVIEW

According to the Technology Acceptance Model (TAM) theory, a person's behavior or attitude depends on two factors, namely, perceived usefulness or usefulness, which means that a person's level of willingness to use a system can help their work. The second factor is perceived ease of use, which means that a person spends as little effort as possible [5]. According to Chen et al in Lestari, [6], a better perception of convenience will make it easier for a person, both taxpayers and in this case tax volunteers, to assess and understand the value in an online system or tax technology. So that TAM helps understand how tax volunteers use tax technology related to their work or obligations [7].

Based on the research of Rahmatunnisa et al. [8], the results showed that there was a strong relationship between accounting students' understanding of tax technology in a high school with a correlation of 0.604. It can be concluded that the

understanding of accounting students has an effect on tax technology. Meanwhile, Jember regency tax volunteers come from different study programs. There has been no research comparing the behavior of using tax technology in tax volunteers. So, the hypothesis in this study is:

H0: There is no difference in the behavior of using tax technology in tax volunteers in Jember district.

H1: There are differences in the behavior of using tax technology in tax volunteers in Jember district.

2.1 Tax Technology

Tax technology is an electronic system used by taxpayers to help report their tax obligations to the state in relation to income, ownership and purchase prices of goods [8]. Reporting through the edukasi.pajak.go.id page, tax volunteers have the task of assisting with the Annual Tax Return where the assistance uses E-Filing and E-form tax technology. So that the tax technology used in this study is e-filing and e-form.

E-Filing is a way of reporting tax returns (SPT) which is carried out online through a website that has been set by the government, namely pajak.go.id. Based on the Regulation of the Minister of Finance of the Republic of Indonesia No.9/PMK.03/2018, there are three types of tax returns that are required to use E-Filing, namely the Periodic Income Tax Return Article 21/Income Tax Return Article 26, the Periodic Income Tax Return / PPnBm 1111 and the Corporate Annual Tax Return for Taxable Entrepreneurs who issue e-Invoices (www.online-pajak.com). When using e-filing, taxpayers will receive valid proof of tax reporting from the Directorate General of Taxes (DGT) and the requirements for e-filing are that they already have an e-fin (electronic Filing Identification Number) and have activated their account. With e-filing, taxpayers gain benefits, namely efficiency and effectiveness in carrying out the annual tax return reporting process without the disruption of tax office operational hours because they can report it without the need to come to the tax office even outside the region. E-filing is used for reporting personal tax returns 1770SS (very simple), 1770S (simple) and tax returns 1770.

E-form is a semi-online tax return submission in the form of an electronic form. Taxpayers first download the form and then fill it out in full in the form of a pdf file. Furthermore, the taxpayer uploads the file to the official DGT website (www.pajak.go.id). E-form is also one of the latest forms of e-filing. In addition, according to Lestari & Ari (2023), E-form is also a form of tax digitization where the tax system, which was initially manual using paper, now uses an online system to help taxpayers in their obligations, especially during the Covid-19 pandemic as a face-to-face reduction effort. When using the eform, taxpayers can save the results of filling out the tax return that has been done, then if the taxpayer wants to fill it out again, there is no need to repeat from the beginning. The process of printing e-forms is also easy [10].

2.2 Tax Volunteer

Reported through edukasi.pajak.go.id Tax volunteers are a program from the Directorate General of Taxes (DGT) in the context of tax education that involves third parties in collaboration with Partner Organizations/Tax Centers and involves students and non-students as presenters. The Tax Center is an institution under the auspices of a university whose function is as a center for tax administration, education, and socialization (www.pajak.com). With this understanding, it is concluded that tax volunteers are the vanguard for public education related to taxes, especially the reporting of the Annual Tax Return so that the knowledge of tax volunteers about the Annual Tax Return must be adequate. The tax volunteer program can help the government to form potential and responsible taxpayers because of the knowledge and education provided [9]. Some of the tax volunteer activities include Annual Tax Return Assistance, Independent Socialization, BDS Assistance and Dissemination of Tax Content. Independent socialization in this case means that tax volunteers can be resource persons, companions and the creation of tax materials.

The tax volunteer program targets students with tax and non-tax backgrounds and non-students. So that this program can be

attended by all students from various backgrounds, study programs and faculties, both students who have taken tax courses and students who have never studied taxation at all. While non-student means other workers such as Tax Consultants, Religious Leaders, Campus Ranks such as lecturers, public officials or can also be someone who has a certain position in the community.

3. METHODS

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4. RESULTS AND DISCUSSION

Tax volunteers are a collaborative program between the Directorate General of Taxes and Universities in Indonesia by forming study groups or commonly known as Tax Centers. Tax volunteers contribute to assisting with tax reporting and management (edukasi.pajak.go.id) activities. This program provides an opportunity for all students to join the Tax Center and become tax volunteers. Including students in Jember Regency. Jember Regency has several universities, 5 of which have a Tax Center and have a contingent of tax volunteers as well. The universities are Jember State Polytechnic, STIE Mandala Jember, University of Muhammadiyah Jember, UIN Khas Jember, and Jember State University. These volunteers will later assist in reporting the Annual Tax Return from February to March.

Based on the division of groups, the respondents with the accounting tax volunteer group were 45 respondents with a percentage of 50% while the non-accounting tax volunteers amounted to 45 respondents with a percentage of 50%. So that the total of all respondents is 90 respondents. Meanwhile, based on the division of universities, respondents at the Jember State Polytechnic were 20 respondents with a percentage of 22.2%. ITS Mandala 6 respondents with a percentage of 6.7%. University of Muhammadiyah Jember, UIN Khas Jember, and Jember State University. These volunteers will later assist in reporting the Annual Tax Return from February to March.

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22.2%. ITS Mandala 6 respondents with a percentage of 6.7%. University of Muhammadiyah Jember 20 respondents with a percentage of 22.2%. UIN Khas Jember 14 respondents with a percentage of 15.6%. As well as the University of Jember with a total of 30 respondents with a percentage of 33.3. Thus, Jember State University has the highest number of respondents. Finally, the division by gender was known that the number of male respondents (L) was 40 respondents with a percentage of 44.4%. Meanwhile, in female respondents (P), there were 50 respondents with a percentage of 55.6%. So the total number is 90 respondents.

4.1 Validity Test

Nomor	r hitung	r tabel	Signifikansi	Keterangan
r hitung 1	0,652	> 0,207	0,001	Valid
r hitung 2	0,701	> 0,207	0,001	Valid
r hitung 3	0,755	> 0,207	0,001	Valid
r hitung 4	0,851	> 0,207	0,001	Valid
r hitung 5	0,822	> 0,207	0,001	Valid
r hitung 6	0,799	> 0,207	0,001	Valid
r hitung 7	0,823	> 0,207	0,001	Valid
r hitung 8	0,62	> 0,207	0,001	Valid
r hitung 9	0,861	> 0,207	0,001	Valid
r hitung 10	0,879	> 0,207	0,001	Valid
r hitung 11	0,802	> 0,207	0,001	Valid
r hitung 12	0,816	> 0,207	0,001	Valid
r hitung 13	0,85	> 0,207	0,001	Valid

Source : Data Processed 2024

Based on the results of the investigation, it can be concluded that the tax technology variable with 13 indicators shows valid results. This is because the r calculation of statements 1 to 13 is greater than the r table, so the results of the decision using the significance level of 5% of the questionnaire are declared valid.

4.2 Reliability Test

Variabel	Nilai Cronbach	Standart	Keterangan
	Alpha	Alpha	
Teknologi Pajak	0,948	0,6	Reliabel

Source : Data Processed 2024

Based on the results of the reliability test in the table above, it can be concluded that the tax technology variable with 13 indicators shows reliable results with a value of 0.948. This number is greater than the alpha standard of 0.60.

4.3 Normality Test

Kelompok	Kolmogorov-Smirnov ^a			Shapiro-Wilk	
	Statistic	df	Sig.	Statistic	df
Teknologi Akuntansi	,192	45	<,001	,743	45
Pajak Non Akuntansi	,162	45	,004	,854	45

Source : Data processed, 2024

Based on the results of the test of the table above, it is known that the value of *Asmp.Sig.* (2-tailed) in the Kolmogorov-Smirnov column is less than 0.05. So that the results of the normality test state that the data is not distributed normally. Because it is not normally distributed, the next hypothesis test uses non-parametric as an alternative to the independent sample t-test.

4.3 Homogeneity Test

Teknologi Pajak		Levene			Sig.
		Statistic	df1	df2	
	Based on Mean	,063	1	88	,802
	Based on Median	,035	1	88	,853
	Based on Median and with adjusted df	,035	1	86,967	,853
	Based on trimmed mean	,057	1	88	,812

Source : Data processed, 2024

Based on the results of the homogeneity test in the table above, a significance value of more than 0.05 was obtained, which was 0.802. So it can be stated that the research data is homogeneous data.

4.4 Hypothesis Test

Mann-Whitney U	824,000
Wilcoxon W	1859,000
Z	-1,524
Asymp. Sig. (2-tailed)	,127

Source : Data processed, 2024

Based on the results of the independent sample test non-parametric t-test, the Mann-Whitney test has an *Asymp* value. *Sig.* (2-tailed) of 0.127 or greater than 0.05. So it has a conclusion that H_0 is accepted and H_a is rejected. Thus, there is no difference in the behavior of using tax technology between accounting tax volunteers and non-accounting tax volunteers.

The results of the hypothesis test show that H_0 is accepted and H_a is rejected. So that in this study there is no difference in the behavior of using tax technology between accounting tax volunteers and non-accounting tax volunteers.

Existing technology is changing tax procedures in various ways. And this includes changes in the tax reporting process, law enforcement, data collection, and government efforts in interacting with taxpayers. One of the most striking changes is e-filing which allows taxpayers to carry out tax reporting obligations online without the need for physical documents. In addition, in its use, the e-form system is recognized as useful for fulfilling tax reporting. Limited knowledge in using this technology is a mandatory obstacle for actors to use it. If it is easy to use, many taxpayers will use it and vice versa [7].

In the theory of technology acceptance, the acceptance of the use of a technology can be used as a basis for evaluation of improvements [1]. This also applies to tax volunteers who assist in tax reporting. So that the behavior of receiving technology in tax volunteers can be used as evaluation material later. This behavior of accepting technology must be possessed by every individual tax volunteer as basic knowledge in carrying out their duties.

Previous research explained that there is a relationship between accounting students' understanding and tax technology [8]. This is because accounting students take tax courses. However, Jember regency tax volunteers come from across departments. However, both accounting and non-accounting tax volunteers can accept the use of tax technology.

5. CONCLUSIONS

This study aims to find out and analyze the differences in tax technology usage behavior between accounting and non-accounting tax volunteers in Jember district. Based on the results of the analysis, hypothesis test and discussion that have been carried out in the research, it can be concluded that:

Accounting tax volunteers and non-accounting tax volunteers have no difference in terms of tax technology use behavior. This is proven by the results of the independent

hypothesis test of the non-parametric Mann-Whitney u sample t-test of 0.127. The value is greater than 0.05 which means there is no difference between the two groups. This is because both accounting and non-accounting tax volunteers have carried out technical guidance both independently and from the East Java Regional Office and technical guidance is one of the sample criteria in this study. So even though accounting majors have learned taxation earlier, other departments also have the same ability in terms of tax technology. In addition, one of the non-accounting tax volunteer majors is the tax department.

In testing the differences between the two groups, researchers used TAM theory or also called technology acceptance theory. These five theoretical constructs were used as the basis for the research questionnaire. The answers from the two groups of respondents were not much different for each questionnaire statement. The majority of answers were indeed superior to accounting tax volunteers, but there was not too much difference between the answers of the two groups. The suggestions from this research are:

1. It is hoped that in the future many researchers will research the behavior of using tax technology to produce more significant and better assumptions.
2. The research sample could use a wider range of tax volunteers both in terms of area and number.
3. It is hoped that the behavior of using tax technology will not only be a variable that compares the objects of accounting tax volunteers and non-accounting tax volunteers, but also becomes a variable that compares two other different groups.

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