

Tax Volunteers for The Country (RENJANI): Tax Awareness Inclusion Program for The Younger Generation

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Abstract: -The low awareness of taxpayers to comply with taxes is the biggest problem currently faced by the Directorate General of Taxes (DJP). Education about tax awareness needs to be provided to all citizens, especially through educational institutions. This study was conducted with the aim of increasing tax awareness among the younger generation. This research method uses a qualitative approach. The author can conclude that the Sleman Pratama Tax Office has implemented a Tax Awareness Inclusion Program for the young generation. Tax Volunteers for the Country (RENJANI) is a program that provides opportunities for students to become agents of change in increasing public understanding of the importance of taxes. Through this program, students can develop skills and tax awareness while making real contributions to society. The tax awareness inclusion program also needs to be supported through education, cooperation with universities, media utilization, program development, and early tax introduction. With these steps, it is hoped that the younger generation will have high tax awareness and can contribute to national development.

Key-Words: - Tax Awareness; Tax Compliance; Tax Education; Tax Awareness Inclusion Program; Tax Policy; Tax Volunteers.

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1 Introduction

As a form of state revenue, taxes play a large role and are increasingly becoming a mainstay for the interests of running the wheels of government (development and so on).(Gafur et al., 2024). In order to improve taxpayer compliance in reporting SPT online, the Director General of Taxes also opened tax volunteer activities as an effort to help facilitate the community and

especially taxpayers to make it easier to report taxes or find out about everything related to taxation. (Watch & Sorong, 2022).

The low awareness of taxpayers to comply with taxes is the biggest problem currently faced by the Directorate General of Taxes (DJP). Education about tax awareness needs to be provided to all citizens, especially through educational institutions. (Akbar & Hapsari, 2023) stated that to realize good tax awareness, the government needs to build a young generation that is aware of taxes starting from the world of education. Where the inclusion of tax awareness is needed to increase the level of tax awareness in a country. (Tasriani et al., 2024) stated that the current young generation is called generation Z, which is the golden generation where in 2045 or around 20-25 years from now they will be of productive age and are projected to dominate around 60% of the projected population of Indonesia. If all generation Z in the future are obedient in paying taxes, then it will be ensured that the State Budget will increase and Indonesia will become a developed country. By knowing this, the contribution of generation Z is so great in the progress of the development of the State of Indonesia in the future, then there needs to be full awareness in the young generation in their obligation to pay taxes. By instilling tax values from an early age, it is hoped that along with adulthood, society will become obedient and tax-conscious taxpayers.

This tax awareness achievement should start early and can be done by educational institutions, from the basic level, namely early childhood education to higher education or university level. The tax awareness inclusion program is one of the efforts made by the Directorate General of Taxes to increase and improve tax awareness in the community, especially potential taxpayers or prospective taxpayers from the younger generation. This tax awareness inclusion program can achieve its targets if it is arranged systematically, measurably and massively. Systematic, in this case, shows that the tax awareness inclusion program has a strong and clear legal umbrella, is planned and tiered starting from the lowest level of education to tertiary education. Furthermore, after there is a strong and clear legal umbrella, the tax awareness inclusion program must be measurable, which means that the material and activities of this tax awareness inclusion must be adjusted to the level of education of each target. The tax awareness inclusion material for Kindergarten level is different from the elementary school level inclusion material. Likewise, the inclusion material for Elementary School level will be different from the inclusion material for Middle School level, and so on. (Trisna Herawati et al., 2023). The implementation of tax inclusion in higher education is carried out by compiling tax awareness material in general compulsory courses (MKWU) such as Civic Education, Pancasila Education, Indonesian, English and Religion courses. Tax inclusion in higher education is important to be given so that students as the next generation of the nation have a strong character that can be seen from the growth of tax awareness which is part of the form of national defense.

The element of student involvement as tax volunteers. The Directorate General of Taxes (DGT) includes unauthorized persons in a program known as tax volunteers to encourage the desire to comply (Wardani & Wulandari, 2023). A group of people known as tax volunteers conduct research on taxes and assist taxpayers in tax reporting. To promote taxpayer compliance, tax volunteers play an important role as students' understanding in emphasizing how important it is to understand the role of taxes in the sustainability of a nation.

Tax inclusion among the community, especially among the younger generation who are believed to be able to instill the values of tax inclusiveness to the maximum. The current state of tax awareness of the Indonesian people can be said that the awareness of tax inclusiveness of the Indonesian people is still relatively low. In 2021, Indonesia's tax ratio was only 9.11% of gross domestic product (GDP). The figure of 9.11% is certainly still far below the ideal tax ratio standard according to the World Bank, which is 15%. One of the main problems faced by the government is the low awareness of tax inclusiveness in the community. (Lim, 2022) stated that only 11% of Indonesian people are registered as Taxpayers. Meanwhile, only 5% of people have reported Tax Returns (SPT), and only 0.1% of Indonesian people are obedient in paying taxes. These data can

explain how important it is to carry out tax inclusion in society, especially the younger generation. Tax inclusion in the younger generation is said to be important because it is still easy to instill character in them. (Ryantini et al., 2022), early childhood is a child who is in the process of growth and development that is unique in nature according to the level of growth and development. This period is the golden age of children because they experience rapid growth and are difficult to replace for the future.

Based on the results of field observations that lecturers, principals, teachers, and high school and college students found several identification problems, namely the lack of knowledge about the introduction of tax awareness in the younger generation and basic knowledge related to taxation. Based on these problems, the purpose of community service is to find out the level of understanding of tax awareness in the younger generation towards students to find out the level of knowledge in basic taxation education. (Ryantini et al., 2022). In addition, the Directorate General of Taxes through the Sleman Pratama Tax Office in collaboration with a team of service providers who are lecturers from the Faculty of Economics and Social Sciences conducted counseling in order to improve taxpayer compliance, increase tax revenues, and increase tax awareness of prospective taxpayers with the topic of increasing tax awareness for the younger generation. One form of increasing tax awareness for the younger generation is the Tax Awareness Inclusion Program in collaboration with the Directorate General of Learning and Student Affairs of the Ministry of Research, Technology and Higher Education by including tax awareness material in the national education curriculum. Therefore, with the presence of tax volunteers who visit schools and universities to assist lecturers and students in reporting taxes according to the specified time.

However, in reality, in the field, the implementation of tax inclusion in higher education cannot be said to be optimal. Based on the results of a preliminary interview with Mrs. Sri Indriani as the coordinator of the general compulsory courses (MKWU) for the Indonesian Language study field, it was stated that tax awareness material has been integrated into Indonesian language learning, but the content of the material is still general and not all lecturers apply it. While in other MKWU courses, tax awareness material has not been integrated at all. This shows the need for synergy between lecturers, students, and practitioners in the field of taxation to develop a curriculum that is able to provide learning experiences both ideally, instructionally, and experientially in the field of taxation for all students. (Trisna Herawati et al., 2023). It is expected that after completing their studies, students will have an understanding of taxation so that when they earn income they will be able to become taxpayers who comply with their obligations.

The statement above confirms that introducing taxes to the younger generation from an early age can help increase tax awareness and good perceptions of taxation, thus creating an intention to participate in tax inclusion education. Therefore, the influence of the level of tax awareness for the younger generation and the perception of taxation on the intention to participate in tax inclusion education. Then according to (Rohmah, 2022), stated that mastery of tax awareness is largely determined by education. Tax awareness inclusion programs for the younger generation can be in the form of an explanation of what tax is, the amount of tax paid, tax utilization, submission of SPT through a drop box, up-to-date tax regulations, and modern tax facilities. Public goods, infrastructure, and educational facilities are funded by taxes and are the most familiar elements in the daily lives of the younger generation. This indicates that strengthening understanding in these sectors has a great opportunity to instill tax morals and ethics as well as interest in learning taxes. This study was conducted with the aim of increasing tax awareness among the younger generation.

2 Theoretical Framework

Renjani (Tax Volunteers for the Country) is a student volunteer activity that is carried out voluntarily by giving thoughts, energy, time and expertise sincerely to play an active role in educating tax knowledge to taxpayers. According to (Oktavia et al., 2024) Renjani can assist individual taxpayers in fulfilling their Annual Tax Return (SPT) obligations, especially through assistance activities for reporting Annual SPT. This effort is coordinated and supported by tax centers throughout Indonesia, with a special focus on taxpayers affiliated with the tax authorities. Office (KPP) of the General Tax Department of the Province of Yogyakarta. One of the Tax Departments (DJP) has an education program for the community, one of which is the Renjani program which is implemented with a focus on support activities and increasing public awareness of the importance of paying taxes.

Public service includes all efforts made to help others achieve success and satisfaction. . A fair and accountable public service system will increase public trust at large. Ethics play an important role in improving good governance and public trust. In practice, taxpayer service consists of providing tax arrangements to taxpayers according to established procedures and instructions, designed to meet their needs. A tax volunteer is said to be professional if he or she demonstrates good ethical behavior and complies with his or her position and responsibilities as well as the provisions of the previously revised code of ethics. The task of a tax volunteer is to assist taxpayers in the process of reporting their tax obligations. Tax volunteers have the right to ask questions in making decisions that are not yet known through tax volunteer mentors, need an understanding of ethical considerations that are relevant to taxpayers and maintain current knowledge.

The tax volunteer program organized by the Directorate General of Taxes is tasked with providing assistance to taxpayers. With the presence of tax volunteers, the Directorate General of Taxes will be helped, because the number of Directorate General of Taxes employees engaged in counseling is very limited compared to the number of taxpayers who need assistance. Trained tax volunteers will assist taxpayers directly. With the presence of tax volunteers who are ready to help and provide assistance to taxpayers, it is hoped that the enthusiasm and compliance of taxpayers will increase. (Anakotta et al., 2023).

Guidance efforts provided by tax volunteers as companions for taxpayers include the procedures for utilizing tax incentives, which have been rolled out by the government through the National Economic Development Program (PEN). In this case, the Regional Office of the Directorate General of Taxes together with student tax volunteers have held training with the theme of Utilization of Tax Incentives in several places. This activity is also expected to provide added value to tax volunteers in the form of understanding and knowledge about tax incentives and improving skills when providing assistance to taxpayers.

The role of tax volunteers in providing understanding and assistance to taxpayers is further enhanced. Tax volunteers are a program that is expected to provide benefits to all related parties, especially taxpayers. Therefore, there needs to be coaching and training for volunteers so that they can work optimally. Given that effective and efficient training can affect taxpayer satisfaction which leads to tax compliance.

Tax awareness inclusion is an effort by the Directorate General of Taxes with the Ministry of Education and Culture and the Ministry of Research, Technology and Higher Education as the parties in charge of education to instill tax awareness in students and educators through the

integration of tax awareness materials in education.(Reynaldo et al., 2020). Tax inclusion that has been owned by the younger generation can provide an overview related to the existing tax system and mechanism so that it is expected that with the tax inclusion owned by the younger generation, it can increase the interest of the younger generation to obey taxes. Tax awareness that is included in the education curriculum is expected to give rise to an attitude of behavior that is aware of the obligation to pay taxes. In addition, with the inclusion of this tax awareness, students will better understand the regulations, types of tax obligations, and the benefits of various taxes related to life in the future. Through this tax awareness inclusion, students will also understand the procedures for fulfilling tax obligations given to a Taxpayer.

The Tax Awareness Inclusion Program is carried out through various means, such as workshops, seminars, and education integrated into the national education curriculum. These events are created to increase tax awareness among the community, especially among the younger generation, and to build long-term relationships based on trust and relationships that provide mutual value.(Jaya, 2019).

3 Research Method

This research method uses a qualitative approach. In this study, the researcher uses qualitative data in the form of information such as a general description of the company, and other descriptive information used to discuss the research objectives. In this study, the primary data obtained were in the form of observations and direct interviews with taxpayers at the Sleman Pratama Tax Office. Meanwhile, the secondary data obtained by the author were such as literature related to the problems discussed.(Jaya, 2020). In this study, the researcher conducted direct observation on the research object, namely the Sleman Pratama Tax Office service that operates the E-Filing work system in the form of assistance for reporting personal and corporate taxes. The researcher also conducted interviews with the employees concerned regarding E-Filing, namely taxpayers and tax volunteers at the Sleman Pratama Tax Office. In addition, the researcher also conducted a documentation study obtained through the Annual Tax Return report in the form of Electronic Receipt (BPE).

The data analysis used to answer the problem formulation, namely regarding the tax awareness inclusion program for the younger generation, was carried out using descriptive analysis techniques, namely describing the actual situation related to the tax awareness inclusion program carried out by tax volunteers.

4 Results and Discussions

4.1. Inclusion of Tax Awareness in Tax Education Media

Tax Awareness Inclusion in Tax Education Media is a tax education program that aims to increase tax awareness in the younger generation through integration and internalization of tax materials in various media and activities. This program is implemented by the Directorate General of Taxes which has an important role in conveying tax information so that it can be more easily accepted by others. In its implementation, Tax Awareness Inclusion can be done by inserting or changing the narratives used in existing learning with tax narratives. This program is based on legal provisions related to national education and taxation, and is committed to building long-term relationships based on trust and mutually beneficial relationships.

The existence of media such as tax education websites that can be opened by the younger generation to increase students' knowledge about taxation, because in it there are tax materials in the form of interesting videos and written explanations are presented in detail. In this media, it can be opened by all educational institutions from elementary school, junior high school, high school, and college.

4.2. Tax Awareness Inclusion in Tax Literacy

In implementing the tax inclusion program, the Directorate General of Taxes has prepared various tax awareness literacy activities, such as Pajak Bertutur, article writing competitions, Scientax, and tax volunteers. In addition, this program also involves cooperation with related parties, such as universities and schools, to convey education on tax awareness values to the younger generation through education. The Directorate General of Taxes has also prepared tax literacy modules used in education. These modules cover various aspects of taxation, such as an introduction to the tax system, types of taxes, how to calculate taxes, and the benefits of paying taxes.

Tax awareness inclusion is very important to understand that high tax awareness also has an impact on the level of tax compliance. Through tax education and literacy, it is hoped that the community and the younger generation can understand the importance of the role of taxes in state revenues and increase overall tax compliance. To achieve better tax awareness inclusion, these programs continue to be developed and implemented by the Directorate General of Taxes and various related parties. Through tax education and literacy, it is hoped that tax awareness can be instilled early on in the younger generation, so that they can become a tax-aware generation and contribute to building the country.

4.3. Tax Awareness Inclusion in Tax Speaking

Pajak Bertutur is a tax awareness inclusion program as a form of implementation of the Memorandum of Understanding (MoU) between the Ministry of Finance and the Ministry of Education and Culture, Increasing Tax Awareness through Education. To accommodate the tertiary level, an MoU was made between the Ministry of Finance and the Ministry of Research, Technology, and Higher Education (Arsandi & Ahmad, 2022). The scope of the Tax Speaking is getting wider, in the following year the Directorate General of Taxes increased cooperation with various parties including the Indonesian Institute of Sciences (LIPI), the Ministry of Religion, the Ministry of Home Affairs, and the Ministry of Defense.

Through the MoU, tax awareness education materials are included in the school curriculum from elementary school to college. The form is in the form of curriculum enrichment for elementary and middle schools, integration into relevant courses for college. Several textbooks have been produced from the initiative. It is hoped that the Pajak Bertutur program can increase tax awareness and compliance widely and sustainably. Pajak Bertutur is a replacement for various previous DJP programs that were temporary and not massive such as tax goes to school and high school tax roadshow. Before the Pajak Bertutur program which was carried out simultaneously, several tax service offices or regional offices created and carried out their own creations. These programs were considered less successful so that DJP imitated other government agencies such as the KPK and OJK which had previously carried out massive socialization in the community and the younger generation.

As part of the tax awareness inclusion policy, the Pajak Bertutur Program carries a different theme with various types of activities. The technical implementation gets high enthusiasm from stakeholders every year. This program is a strategic communication of the Directorate General of Taxes which has a mission to increase and provide tax awareness literacy. This program has generally fulfilled all the lesson learns that must be carried out by an organization so that communication can be categorized as the best communication. However, until now Pajak Bertutur

has not affected the level of tax compliance and payment because the target of this program is long-term compliance in the future.

5 Conclusions

Based on the results of the research and discussion on the Tax Awareness Inclusion Program for the Young Generation, the author can conclude that the Sleman Pratama Tax Office has implemented a Tax Awareness Inclusion Program for the young generation. Tax Volunteers for the Country (RENJANI) is a program that provides opportunities for students to become agents of change in increasing public understanding of the importance of taxes. Through this program, students can develop skills and tax awareness while making real contributions to society. The tax awareness inclusion program also needs to be supported through education, cooperation with universities, media utilization, program development, and early tax introduction. With these steps, it is hoped that the younger generation will have high tax awareness and can contribute to national development.

To increase tax awareness among the younger generation. One way is to utilize social media and digital platforms that are currently widely used by the younger generation. Through this media, information about tax awareness can be disseminated more widely and easily accessed by the younger generation. Cooperation between the Directorate General of Taxes (DGT) and universities can also be an effective means to increase tax awareness among the younger generation. For example, through the Tax Goes to Campus program organized by the DGT. These programs can help the community in growing tax awareness as part of the state's obligations that must be fulfilled. Thus, the inclusion of tax awareness in education can be the right means to teach tax awareness culture to the younger generation. The tax awareness inclusion program can start from the lowest level of education, such as Early Childhood Education (PAUD), to the university level. Through education, the younger generation can be introduced to the definition and benefits of taxes for the state.

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