

Utilization of Youth Organizations as Tax Volunteers in Improving Taxpayer Compliance in Medan Tembung Sub-district

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ABSTRACT

The Directorate General of Taxes' "Volunteer Tax" initiative aims to utilize students and community leaders as partners in serving the community to increase state revenue from taxes. So far, the program in Medan City has exclusively used university students as tax volunteers. To increase taxpayer compliance in Medan City, it is crucial to recommend youth and social organization Karang Taruna as tax volunteers. Medan Tembung Sub-district is one of the most populated areas in Medan City. Therefore, it is important to realize Karang Taruna as tax volunteers to improve taxpayers' understanding of their tax obligations. The service activities were carried out through lectures and discussions with participatory methods so that the training participants followed all stages of the activity. The service results provided to the tax volunteers of the Karang Taruna organization of Medan Tembung Sub-district are: First, providing education about taxes (tax calculation, tax deposit, tax reporting, and filling out tax forms). Second, improving skills as a tax volunteer. Third, training and mentoring to become tax volunteers. Furthermore, further coaching and training are needed to improve the ability of Karang Taruna Medan Tembung Sub-district youth as tax volunteers so that they can work as tax volunteers in the future.

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INTRODUCTION

National economic growth requires state revenue in the form of tax revenue and non-tax state revenue (Puspanita et al., 2020). Thus, tax revenue in a country is a way to generate funds that will be used for various public service needs. Therefore, taxes have important functions and benefits for the state and society, including the benefits of taxes for the state as a source of state revenue, Financing

state expenditures, Helping the country's economic stability, Increasing the country's infrastructure development, supporting micro, small and medium enterprises so that the economy can develop. Namely, taxes are used by the government to achieve certain goals and complement the budget function.

Meanwhile, taxes benefit the community through public facilities and infrastructure, such as roads, bridges, schools, and hospitals. In addition, Defense, and security, such as buildings, weapons, housing, and salaries. Furthermore, Subsidizing goods needed by the community. Supporting environmental and cultural preservation, Election funds, and development of mass transport. To build a better country, every citizen must pay taxes. The taxes will benefit the state and society (Amtiran & Molidya, 2020).

One of the largest cities in Indonesia is Medan City, the capital of North Sumatra Province. The demographics of Medan City in 2017 had a population of 2,478,145 people, making it a relatively large market share for goods and services (BPS Kota Medan, 2018). Meanwhile, the "Tax Volunteer" Program is a national program from the Directorate General of Taxes (DGT) to make students and community leaders DGT partners in serving the community. So far, USU and seven other universities have established their tax volunteers, including 40 volunteers from USU, of which 20 will be placed at KPP Pratama Medan Polonia. Dozens of students in Medan City are recruited as tax volunteers and will be assigned to serve taxpayers, such as filling tax returns, making NPWPs, etc. However, so far, the program only involves universities or students as the object of tax volunteers. It is important to recommend youth and social organizations as tax volunteers to improve taxpayers' compliance in Medan City (Suarausu.or.id, 2022; Realitasonline.id, 2020).

Karang Taruna is a youth social organization in Indonesia that aims to develop and empower its members to contribute to society. It is a non-partisan organization open to all young people regardless of background, ethnicity, gender, social status, or religion. The organization has the same leadership and management structure as other organizations, with a leadership hierarchy from the village or community level to the national level. The organization's functions include preventing social welfare problems, organizing social welfare activities, and providing rehabilitation, social protection, and social security services. Some of the activities that Karang Taruna members can do to contribute to society include economic development, social welfare, and community development. This organization also has a vision and mission to develop the younger generation's creativity, increase brotherhood and togetherness, and partner with other organizations and the government in developing creativity and community welfare.

Medan Tembung Sub-district is an area that has many youth organizations. Therefore, it is important to realize Karang Taruna as a tax volunteer to increase understanding for taxpayers in

fulfilling their tax obligations. Furthermore, understanding taxation includes tax calculation, deposit, reporting, and filing tax returns. All stages can be carried out by taxpayers easily if taxpayers understand applicable taxation (Palalangan et al., 2019). Thus, service activities on tax compliance for taxpayers are needed to grow the economy in Medan City.

The service team made direct observations to the secretariat of Karang Taruna Medan Tembung to obtain information about partner needs. The findings show that there still needs to be more knowledge about tax calculation issues and taxpayers in the Medan Tembung Sub-district. Therefore, it is very important to develop empowerment through using Karang Taruna as tax volunteers to improve taxpayer compliance. This service activity can increase taxpayers' awareness of tax compliance to increase state revenue and economic growth in Medan City. By looking at the above conditions, several opportunities and obstacles can illustrate the need for several empowerment approaches by using youth organizations as tax volunteers to improve compliance for taxpayers in the Medan Tembung sub-district. These activities will provide knowledge on the importance of understanding taxation, including tax calculations, deposits, tax reporting, and filing tax returns.

METHODOLOGY

The tax calculation and taxpayer empowerment activities were conducted through panel lectures and debates using participatory methods so that trainees participated in all stages of the activities. These tasks are important for socializing tax calculation and taxpayer empowerment with time allocation procedures. Communication should be recognized as an important component in training and reinforcement patterns. Several methods are required to support taxpayer awareness in the University of North Sumatra Community Service program entitled "Utilization of Karang Taruna as Tax Volunteers in Improving Taxpayer Compliance in Medan Tembung Sub-district." Among these procedures are:

1. Scientific preparation in the form of basic materials on tax calculation, tax remittance, tax reporting, and tax return filling in anticipation of a decline in the number of taxpayers to be accepted, sustainable, and successful in increasing taxpayer involvement.
2. Improve materials on tax calculation, tax remittance, tax reporting, and tax report updating. Karang Taruna Kecamatan Medan Tembung can use innovations to provide to taxpayers. This service sequence begins with directly surveying taxpayers in the Medan Tembung Sub-district. This is done to gather accurate data on tax calculation, tax remittance, tax reporting, tax form filling, and potential taxpayers in the Medan Tembung Sub-district.
3. Intense and continuous communication with Karang Taruna of Medan Tembung Sub-district in the community service process will be easy and without obstacles by strengthening the partnership commitment with a cooperation agreement. This is an effort to ensure the

commitment of the community service team and Medan Tembung Sub-district in increasing taxpayer involvement.

4. Naturally, the partner Karang Taruna of Medan Tembung Sub-district will be assisted in adjusting the ability to increase participation and realize taxpayer awareness as a pilot area in the issue of state tax revenue levels.
5. Conduct a final review of the service program and then find alternative solutions to the challenges and obstacles that still exist in empowerment through the socialization of tax calculations and taxpayers for taxpayers in the Medan Tembung Sub-district.

All objectives, benefits, and work procedures will be implemented to assist Medan Tembung Sub-district in fostering participation and raising awareness of taxpayers' importance of knowing tax calculations. The Implementation Team, in collaboration with partners, will provide continuous assistance and be ready to provide feedback at any time if there are problems in the future related to tax calculation, tax deposit, tax reporting, tax return filing, monitoring, and program recommendations. Each stage of the actions that will be carried out in this program is described below:

1. The initial stage. The service team's leader coordinates the entire team to develop the job descriptions for all service members. The service team also discussed the activity plan and conducted an initial survey of the Service Partners at the Secretariat of Karang Taruna Medan Tembung Subdistrict, Lurah Sidorejo office Jl. Suluh, Medan Tembung, Medan City, as part of the effort to learn more about the complaints, problems, and requirements of the partners in the implementation of the activities.
2. The team leader met with the Head of the Youth Organization of Medan Tembung Sub-district and many administrators of the Youth Organization of Medan Tembung Sub-district in the second stage to select the training strategy and deliver information to the training participants. As a result, there were 25 confirmed participants for this activity. However, due to the partners' enthusiasm, 27 people attended the session.
3. The third stage was to provide a one-day training session for youth organizations as tax volunteers on Saturday, September 9, 2023, at the Sidorejo Village Head Office, Medan Tembung Sub-district, Jl. Suluh, Medan City. First, the Head of the Service Team outlined the goals and objectives of the community service implementation at the University of North Sumatra. The following are the goals of the training activities: First, educate yourself on taxation (tax calculation, tax deposit, tax reporting, and filling out tax returns). Second, raising the abilities required of tax volunteers. Third, will receive training and mentorship to become a tax volunteer.

RESULTS & DISCUSSION

Tax volunteer education activities for Karang Taruna organizations are expected to increase community participation in taxpayer compliance in Medan Tembung District. This condition is influenced by the low level of taxpayer compliance in reporting the Annual Tax Return (SPT), as in Indonesia in 2022, it still reached 83.2% (Cnbcindonesia.com, 2023). According to data from the Central Statistics Agency (BPS) of North Sumatra Province, the realization of tax revenue in Medan City has increased from 2020 to 2022 (Sumut.bps.go.id, 2022). Furthermore, the Medan Tembung Sub-district, as an area with the largest population, is one of the potentials to maintain and increase tax revenue in Medan City. Thus, the Head of the service team first explained the trend of community participation regarding taxpayer compliance, the importance of paying taxes, and the benefits for the country.

Furthermore, the resource person delivered material on "*Tax Volunteers*" by explaining the benefits of taxes for the country. In this case, the resource person also explained the purpose of the tax paid to the state, which is intended for the development of a region because the APBN tax managed by the central government will be returned to each region with the aim of regional development such as public services, economy, social protection, health, and others. With this, the state tax management already has a composition of the allocation of funds for the development of each region.

The resource person also conveyed the elements that can become Tax Volunteers in 2 categories, namely active students, and non-students in the form of Consultants, Religious Leaders, Community and youth Organizations, and Community Leaders. The resource person also provided training on the duties of Tax Volunteers, such as:

1. Assistance in Annual Tax Return Reporting for Individual and Corporate Taxpayers.
2. Using Annual Tax Return Forms 1771, 1770 OP (specifically PP23/PP55), 1770S, and 1770SS.
3. Reporting SPT through e-filing.
4. Taxation socialization can be through taxation counseling assistance, media creation, conducting counseling, etc.





Figure 1. Activities of Utilization of Youth Organizations as Tax Volunteers in Improving Taxpayer Compliance in Medan Tembung Sub-district.

In closing, this Community Service activity with a question-and-answer session from the service partners, namely Karang Taruna, as activity participants to the resource person and activity leader regarding technical instructions and follow-up of this service. This activity is a form of socialization and collaboration in fulfilling knowledge about taxation for the people of Medan Tembung District.

The above tasks motivated this service activity by involving the Youth Organization of Medan Tembung Sub-district as a tax volunteer at the sub-district level. The results of the activity showed the interest and involvement of the Karang Taruna management of Medan Tembung Subdistrict to become tax volunteers through the community service activity Utilization of Youth Organization as Tax Volunteers in Improving Taxpayer Compliance in Medan Tembung Subdistrict carried out by the community service team. Furthermore, the implementation of community service activities can be completed on time and without incident, which the participants appreciate. The following are the results of the community service activity on the Utilization of Youth Organizations as Tax Volunteers in Improving Taxpayer Compliance in Medan Tembung District:

1. Participants understood the information presented regarding tax volunteers, the use of tax fund allocations, sources of state revenue, and training to become tax volunteers. Collaborative dialogue between presenters and participants and participants' acknowledgment through diverse reactions demonstrated this achievement.
2. Participants understand the definition of a tax volunteer, the duties of a tax volunteer, the capabilities of a tax volunteer, and tax education that can then be delivered to the community about the importance of taxpayer compliance.

CONCLUSIONS

It is important to recommend youth and social organizations as tax volunteers in improving taxpayer compliance, especially in the Medan Tembung Sub-district. The Youth Organization of Medan Tembung Sub-district is expected to promote the tax volunteer movement in Medan City. In

addition, it is hoped that the Medan Tembung Sub-District Youth Organization will become a pilot area for other Youth organizations in Medan City as tax volunteers. The service results carried out to the tax volunteers of the Karang Taruna organization of Medan Tembung Sub-district include: First, educating about taxation (tax calculation, tax deposit, tax reporting, and filing tax returns). Second, improving the skills needed as a tax volunteer. Third, receiving training and mentoring to become a tax volunteer. Furthermore, in improving the skills of Karang Taruna Medan Tembung Sub-district youth organizations as tax volunteers, further development and training are needed so that they are skilled as tax volunteers in the future. Coaching and mentoring of the Youth Organization of Medan Tembung Sub-district as tax volunteers must be carried out on an ongoing basis for the sake of knowledge implemented in the form of community service activities.

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