



REVIEW OF THE ROLE OF FUNCTIONAL TAX EXTENSION OFFICERS POSITION IN ANNUAL TAX RETURN COMPLIANCE AT THE BULUKUMBA TAX OFFICE

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Abstract

Taxpayer compliance is key to the success of the taxation system, including in terms of annual tax return reporting. The establishment of the position of Functional Tax Extension Officers aims to make counseling more focused, thereby encouraging awareness and compliance among taxpayers. This study examines the role, efforts, and challenges of this position in improving Annual Tax Return reporting compliance, particularly at the Bulukumba Tax Office. The method used is mixed methods conducted through surveys, literature studies, and interviews. The survey involved 38 Functional Tax Extension Officers throughout Indonesia to understand the role of their position. Literature studies supported the analysis with relevant sources. Interviews were conducted with Functional Tax Extension Officers and Account Representative (AR) at the Bulukumba Tax Office to explore their role in taxpayer compliance with annual tax return reporting, particularly at the Bulukumba Tax Office. The efforts made by extension officers at the Bulukumba Tax Office focused on education by visiting taxpayers directly. The obstacles faced, apart from the limited number of extension workers and the large volume of administrative work, are the vast area and limited access. The results of this study, based on a statistically significant regression model and interview results, show that the role of the Functional Tax Extension Officers position in Indonesia has a significant effect on annual tax return compliance.

Keywords: Annual tax return reporting; Functional Assistant Tax Extension Officer; Functional Tax Extension Officer; Taxpayer compliance; Tax counseling

INTRODUCTION

Taxes play a vital role in various development programs. The success of a taxation system greatly depends on clear regulations, taxpayer compliance, and the government's ability to overcome existing challenges. Taxpayer compliance is one of the elements in the success of a country's taxation system, ensuring that every individual and business entity is aware of and complies with the rules established for fulfilling their tax obligations. Nabila and Rahmawati (2021) state that an increase in taxpayer awareness occurs when taxpayers have a good understanding of their tax obligations, which ultimately leads to increased compliance.

One of the strategies implemented by the Directorate General of Taxes (DGT) in an effort to increase compliance is through tax outreach activities. More specifically, Director General of Taxes Regulation Number PER-03/PJ/2013 explains the rules regarding guidelines for tax education activities. These educational activities are carried out by tax officials for taxpayers, including providing information related to annual tax return reporting to reduce ignorance or misperceptions that are often the cause of low tax compliance. The purpose of these outreach activities is to improve understanding and skills in the field of taxation, as well as to change the behavior of taxpayers so that they better understand, recognize, and care about exercising their rights and fulfilling their tax obligations. (Dewi & Mahi, 2022).

Through the educational functions that have been carried out since the end of 2020, in order to improve performance and strengthen the organization, the DGT has established new functional positions for tax extension officers. Tax extension officers are included in the Specific Functional Positions (JFT) group, which consists of the Functional Position of Tax Extension Officer and the Functional Position of Assistant Tax Extension Officer. These new positions were ratified in the provisions of Regulation of the Minister of State Apparatus



Empowerment and Bureaucratic Reform Number 49 of 2020 and Regulation of the Minister of State Apparatus Empowerment and Bureaucratic Reform Number 50 of 2020.

Functional Tax Extension Officer are effective as of April 6, 2021, while Functional Assistant Tax Extension Officer are effective as of the implementation of SMO (Start of Operation) on May 24, 2021. In general, both at the Medium Tax Office and the Primary Tax Office, these positions are incorporated into the service section. The implementation guidelines for the positions of Functional Tax Extension Officer and Functional Assistant Tax Extension Officer are regulated through Minister of Finance Regulation Number 58/PMK.03/2021 and Minister of Finance Regulation Number 59/PMK.03/2021. Based on these regulations, it is emphasized that the positions of Functional Tax Extension Officer and Functional Assistant Tax Extension Officer are positions that have the scope, duties, responsibilities, authority, and rights to provide tax counseling. These positions are technical functional implementers in the field of counseling at the Ministry of Finance.

With the existence of these new positions, there is no longer a double job performed by Account Representatives (ARs). Prior to the tax reform, ARs were responsible for providing counseling, exploring potential, and supervising taxpayers. After the tax reform, the responsibility for educating taxpayers lies with the Functional Tax Extension Officers position, so that ARs can focus more on supervision and revenue collection targets. With the creation of this new position, it will be possible to see how the Functional Tax Extension Officer and Functional Assistant Tax Extension Officer perform their main functions in advisory services.

Based on this background, the research questions for this study are as follows: (1) What is the role of the Functional Tax Extension Officers position in relation to compliance with annual tax return reporting in Indonesia? (2) What is the status of compliance with annual tax return reporting before and after the establishment of the Functional Tax Extension Officers position at the Bulukumba Tax Office? (3) What efforts are made by the Functional Tax Extension Officers position to encourage compliance with Annual Tax Return reporting at the Bulukumba Tax Office; and (4) What are the obstacles and challenges faced by the Functional Tax Extension Officers position in carrying out its duties at the Bulukumba Tax Office.

Thus, this study aims to determine the role of the new functional position in the field of tax counseling and its influence on taxpayer compliance, particularly in the reporting of Annual Tax Return at the Bulukumba Tax Office. The objectives of this study are as follows: (1) To determine the role of the Functional Tax Extension Officers position in the compliance of Annual Tax Return reporting in Indonesia; (2) To determine the condition of Annual Tax Return reporting compliance before and after the establishment of the Functional Tax Extension Officers position at the Bulukumba Tax Office; (3) To determine the efforts made by the Functional Tax Extension Officers position to encourage compliance with Annual Tax Return reporting at the Bulukumba Tax Office; and (4) To determine the obstacles and challenges faced by the Functional Tax Extension Officers position in carrying out its duties at the Bulukumba Tax Office.

LITERATURE REVIEW

Tax Compliance

In taxation terminology, tax compliance is often categorized into formal compliance and material compliance (Fitriandi, 2021). Formal compliance refers to the fulfillment of tax obligations in accordance with the formal provisions of tax laws, such as filing annual tax returns before the specified deadline. Meanwhile, material compliance refers to the substantive and correct fulfillment of obligations, including filling out tax returns with accurate and correct information. This compliance is not only related to timely reporting, but also to accuracy in calculating and reporting taxes payable in accordance with legal regulations for the relevant



period (Roth, 1989). The existence of compliance theory is important because it provides insight into taxpayer behavior and the factors that influence their attachment to the tax system. From a psychological perspective, the theory of compliance can also be reinforced through the concept proposed by Milgram (1963), which emphasizes that compliance is a psychological process that connects individual actions to a greater purpose, in this context, the fulfillment of tax obligations. Several supporting theories are outlined as follows.

Theory of Attribution

This theory was introduced by Fritz Heider, who highlighted two types of attribution: internal and external. Harold Kelley and Bernard Weiner further developed this theory by linking internal attribution to dispositional aspects and external attribution to situational factors (Schisler & Galbreath, 2000; Kelley, 1967). This theory is also used in the context of taxation, where internal factors such as ethics and understanding of taxes can influence compliance. In addition, external factors such as government policies and socio-economic conditions also play an important role (Hoesada, 2022).

Theory of Planned Behavior

This theory was introduced by Ajzen to explain the relationship between individuals' beliefs and their behavior (Aliviany and Maharani, 2023). There are 3 main components that influence individuals' intentions in TPB, namely behavioral belief, normative belief, and control belief (Valenty and Kusuma, 2019). These 3 components ultimately determine their behavior. Behavioral belief refers to individuals' beliefs about the consequences of an action and their evaluation of the results. In the context of tax compliance, for example, the belief that correct tax reporting can shape a positive attitude towards compliance (Hasanah and Ardini, 2021). Normative belief relates to individuals' perceptions of social expectations regarding their behavior, where social pressure plays an important role in determining individuals' intentions to carry out behavior (Ajzen, 1991). For example, family and tax consultants can influence a person's beliefs about tax compliance (Hasanah and Ardini, 2021). Control belief explains individuals' beliefs about factors that facilitate or hinder the implementation of behavior (Ajzen, 1991), such as perceptions of ease of access to the taxation system (Aliviany and Maharani, 2023).

Crowding Theory

This theory was proposed by Frey & Jegen (2001), which explains the interaction between intrinsic and extrinsic motivation in taxpayer behavior. This theory covers two effects, namely crowding-out and crowding-in. The crowding-out effect occurs when external intervention reduces intrinsic motivation, for example, through restrictive tax policies that can reduce the honesty of tax reporting (Anak Agung Gde Suarjana et al., 2020). Conversely, the crowding-in effect arises when external intervention, such as incentives, strengthens intrinsic motivation and encourages tax compliance. Gangl et al. (2015) found that motivation imposed through external pressure has a negative impact on tax compliance. Commitment motivation that arises from individual awareness of the importance of taxes is more effective in encouraging compliance. To maximize the crowding-in effect, tax policies must strengthen trust and provide educational support to taxpayers.

Thus, a good understanding of taxation and awareness of the responsibilities as a taxpayer are the main foundations that support such compliance. The higher the level of taxpayer awareness and knowledge, the better the level of tax compliance that can be achieved.

Tax Reporting

Tax reporting is regulated in Law Number 36 of 2008 concerning the Fourth Amendment to Law Number 7 of 1983 concerning Income Tax (PPH Law). Tax reporting is a process carried out by taxpayers to report their income to the tax authorities in accordance with applicable regulations (Hapsari, 2019). This process includes the submission of tax returns



containing income reports and tax obligations. Proper reporting maintains the credibility of the taxation system, especially in the context of the Self Assessment System, where taxpayers are fully responsible for calculating, paying, and reporting their own taxes (Purba & Efrityenty, 2021).

This system relies on the government's trust in the public to report their taxes correctly and on time. However, supervision and guidance by tax officials are still necessary to ensure compliance. The level of knowledge and awareness is an important factor in this system, where high awareness tends to increase compliance (Yulia & Mutiah, 2023). Tax education and outreach play a vital role in helping taxpayers understand the correct reporting procedures.

Tax Counseling

Outreach activities are organized and regulated by the DGT with reference to established regulations and procedures. Through regulations such as Director General of Taxes Regulation Number PER-12/PJ/2021 concerning Tax Education and Director General of Taxes Circular Letter Number SE-46/PJ/2021 concerning Procedures for Implementing Tax Education Activities, the DGT strives to maintain the consistency and quality of the education provided. The outreach materials and techniques are designed to meet acceptable standards and be understandable to the general public. Thus, outreach not only informs but also educates the public about the importance of complying with tax regulations.

The implementation of outreach activities in the field of taxation is in accordance with PMK-58/PMK.03/2021 concerning Guidelines for the Implementation of the Functional Position of Tax Extension Officers and PMK-59/PMK.03/2021 concerning Guidelines for the Implementation of the Functional Position of Assistant Tax Extension Officers, and is carried out using various methods, including: (1) Active Direct Outreach; (2) Passive Direct Outreach; (3) One-Way Indirect Outreach; (4) Two-Way Indirect Outreach; (5) Indirect Outreach Through Contact Centers and Tax Administration Resolution; and (6) Outreach Through Third Parties.

In accordance with PER-12/PJ/2021 concerning Tax Education, the types of education are divided into 3 categories, namely based on theme, target, and material. The types of education based on theme are regulated in Article 4, based on the target audience in Article 7, and based on the material presented in Article 8.

The Relationship Between Outreach and Tax Compliance

Various studies have shown a positive relationship between tax education and taxpayer compliance rates. According to Putri and Setiawan (2017), tax education plays a strategic role in improving taxpayer understanding, reducing reporting errors, increasing tax awareness, and encouraging voluntary compliance.

The following studies have also proven the positive relationship between tax outreach and taxpayer compliance rates, namely:

- a. The study by Sulistyorini et al. (2017) shows that the intensity of tax outreach has a significant positive effect on taxpayer compliance with a coefficient of determination of 0.67 or 67%.
- b. Sudrajat and Ompusunggu (2015) revealed in their research that the use of information technology in tax education contributes positively to increasing taxpayer compliance with a significance value of $0.000 < 0.05$.
- c. Wardani and Wati (2018) proved that tax socialization has a positive effect on taxpayer compliance with a t-value of $3.245 > t\text{-table } 1.984$.

History and Implementation of the Functional Position of Tax Counselor

Prior to the enactment of the latest regulations in accordance with the DGT organization in 2011, officers at the Medium Tax Office and Primary Tax Office who conducted tax counseling were ARs from the Extensification and Counseling Section. Following the



enactment of PERMENPANRB No. 49 and PERMENPANRB No. 50 in 2020, Functional Tax Extension Officer and Functional Assistant Tax Extension Officer are responsible for providing literacy, information, and motivation related to taxation to the public (Mahyuddin, 2023).

Since 2020, the DGT has officially separated the role and function of tax educators from other functions such as service, supervision, and consultation. This separation aims to improve the effectiveness of tax information delivery and provide a sharper focus on extension tasks (Agustin & Nuryanah, 2024). This step is considered important because previously, the tax extension function was not optimal in fulfilling its duties.

According to PMK-58/PMK.03/2021 concerning Guidelines for the Implementation of the Functional Position of Tax Extension Officer, Functional Tax Extension Officers are responsible for disseminating tax information, providing a correct understanding of taxpayer rights and obligations, and encouraging voluntary compliance in reporting Annual Tax Returns. Meanwhile, according to PMK-59/PMK.03/2021 concerning Guidelines for the Implementation of the Functional Position of Assistant Tax Extension Officer, Functional Assistant Tax Extension Officers have a strategic role in assisting the implementation of education, counseling, and tax consultation activities.

In addition to providing counseling, Functional Tax Extension Officers also have duties related to the completion of tax administration (PAP) such as transfer requests (PBK), Fiscal Certificate (SKF) requests, Non-Effective Taxpayer (WP NE) requests, and the completion of preliminary refunds. In addition, Functional Tax Extension Officers also prepare extension policy recommendations with outputs in the form of letters/studies. Functional Assistant Tax Extension Officers actually have the same duties as Functional Tax Extension Officers. However, Functional Assistant Tax Extension Officers are not responsible for processing preliminary refund requests and do not prepare extension policy recommendations.

METHODS

The data collection method in this study uses a mixed methods approach. This approach is a combination of quantitative and qualitative methods. The quantitative approach was carried out by conducting a preliminary survey aimed at functional positions throughout Indonesia. The type of research used was causal or causal inference research, which aims to understand the cause-and-effect relationship between two or more variables. This type of research requires a minimum of 30 respondents (Gay and Diehl, 1992). Meanwhile, the qualitative approach was conducted using literature study and interview methods to explore the role of the Functional position of Tax Extension Officers in accordance with the research object. After obtaining quantitative and qualitative data, the analysis was carried out separately in order to obtain pure results and avoid confusion. Then, the analysis results are integrated using a narrative combining technique, which involves inserting interview quotes to reinforce the statistical figures.

Survey

This survey was conducted to first identify and obtain perspectives related to the role of the Functional Tax Extension Officers position in overall annual tax return compliance in Indonesia. However, because the object of the study was the Bulukumba Tax Office, this survey was a preliminary survey before delving deeper into the research according to the object of the study. Thus, this survey took respondents from Functional Tax Extension Officers and Functional Assistant Tax Extension Officers throughout Indonesia.

The survey method was conducted by filling out a questionnaire created using Google Forms and then distributed online. Through this questionnaire, Functional Tax Extension Officers and Functional Assistant Tax Extension Officers were asked to fill in their identities, consisting of gender, age, latest education, position, length of service in the position, and work



unit. Most of the questions asked were compiled using a Likert scale from 1 to 5, and there were also several open-ended questions. The questions in the questionnaire were related to the understanding and implementation of extension duties, the influence of extension on compliance, the effectiveness of extension, and satisfaction and support for extension duties. In addition, there was also a section for suggestions or input related to extension programs to improve compliance. In the closing section, Functional Tax Extension Officers and Functional Assistant Tax Extension Officers could add anything they wanted to say about their roles. Based on the survey results, there were 38 respondents who filled out the questionnaire. The survey results will be processed using the SPSS application so that the extent of the role of the Functional Tax Extension Officers position in annual tax return compliance can be determined.

Literature Study

This method was carried out by collecting information related to the topic to be discussed, namely by studying literature such as books, journals, and relevant data. The information obtained was then collected and used as a source in writing this research.

Interview

After conducting a preliminary survey aimed at the role of Functional Tax Extension Officers throughout Indonesia, interviews were conducted with the role of Functional Tax Extension Officers and AR at the Bulukumba Tax Office to explore the research in accordance with the research object. The interviews were conducted online via Teams or Zoom Cloud Meeting in October 2024. Interviews were conducted with Functional Tax Extension Officer and Functional Assistant Tax Extension Officers to determine the role of these positions in influencing taxpayer compliance in terms of annual tax return reporting, particularly at the Bulukumba Tax Office. In addition, interviews were also conducted with AR to determine the role of AR, who focus more on a supervisory function since the establishment of the Functional Tax Extension Officers position, which takes on the main task of providing advice. There were 5 informants consisting of 1 Functional Tax Extension Officer, 3 Functional Assistant Tax Extension Officers, and 1 AR.

Quantitative Data Analysis

This analysis describes the results of research conducted based on data collected through questionnaires using statistical methods to ensure the validity and reliability of the data. The results of the questionnaires completed by 38 respondents were processed using SPSS 23 software to test for normality, multicollinearity, and heteroscedasticity.

In addition, a linear regression test was conducted to determine the relationship between variables. The relationship between variables is generally modeled in the form of the following function (equation):

$$Y_i = \beta_0 + \beta_1 X_{li} + \varepsilon_i$$

Variable descriptions:

- Y_i = value of the i-th dependent variable
- β_1 = regression coefficient parameter
- X_{li} = value of the k-th independent variable, i-th observation
- ε_i = random error value

In this study, the independent variable (X) is the role of the Functional Tax Extension Officers position, while the dependent variable (Y) is compliance with Annual Tax Return reporting in Indonesia. This quantitative data analysis was conducted to determine the extent of the role of the independent variable (X) on the level of formal and material compliance in the dependent variable (Y). In addition, an F test was also conducted based on the significance value to determine whether the role of the Functional Tax Extension Officers position had a statistically significant effect on Annual Tax Return compliance.



Normality Test

According to Imam Ghozali (2011:161), a regression model is said to be normally distributed if the plot (dots) depicting the actual data follows a diagonal line. The normality test method using the Kolmogorov-Smirnov test aims to see whether the residual data distribution is in accordance with a normal distribution.

Table 1. *Kolmogorov-Smirnov Test*

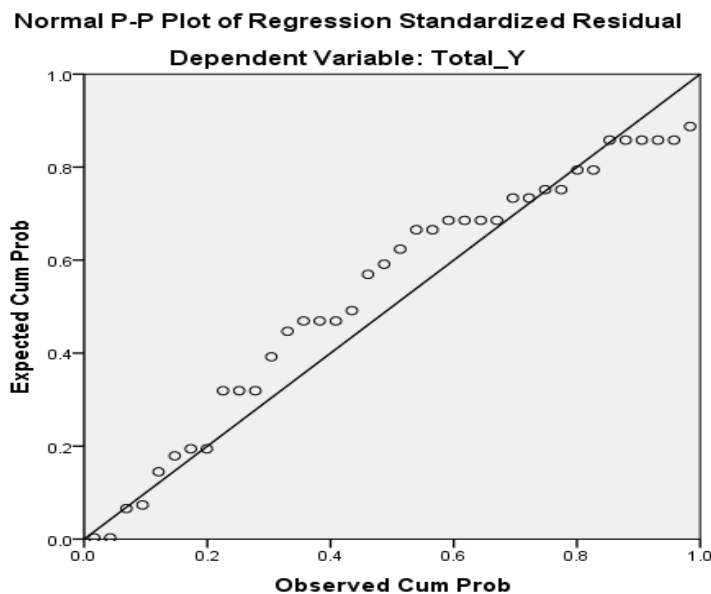
		Unstandardized Residual
N		38
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	1.52953966
Most Extreme Differences	Absolute	.141
	Positive	.112
	Negative	-.141
Test Statistic		.141
Asymp. Sig. (2-tailed)		.054 ^c

- a. Test distribution is Normal.
- b. Calculated from data.
- c. Lilliefors Significance Correction.

Source: Processed using SPSS 23

Based on the results of the data analysis, the residual probability value, known as Asymp Sig. (2-tailed) from the *Kolmogorov-Smirnov* test, shows a value of 0.054. This value is greater than the significance threshold of 0.050. Thus, it can be concluded that the residual data in this study is normally distributed.

Figure 1. Chart *Normal P-P Plot*



Source: Processed using SPSS 23

In addition to probability values, visual analysis using normality plots also provides evidence of data distribution. The normality plot shows that the residual points follow a diagonal line, which indicates a normal distribution. This result is consistent with the *Kolmogorov-Smirnov* test results, thus reinforcing the conclusion that the residual data is normally distributed.



Multicollinearity Test

According to Imam Ghozali (2011:107-108), multicollinearity does not occur if the Tolerance value is > 0.100 and the VIF value is < 10.00 . A high VIF value indicates a multicollinearity problem, while a value below the threshold of 10 indicates that multicollinearity is not a problem.

Table 2. *Coefficients*
Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	2.380	3.636		.655	.517		
	Total_X	.304	.103	.442	2.957	.005	1.000	1.000

a. Dependent Variable: Total_Y

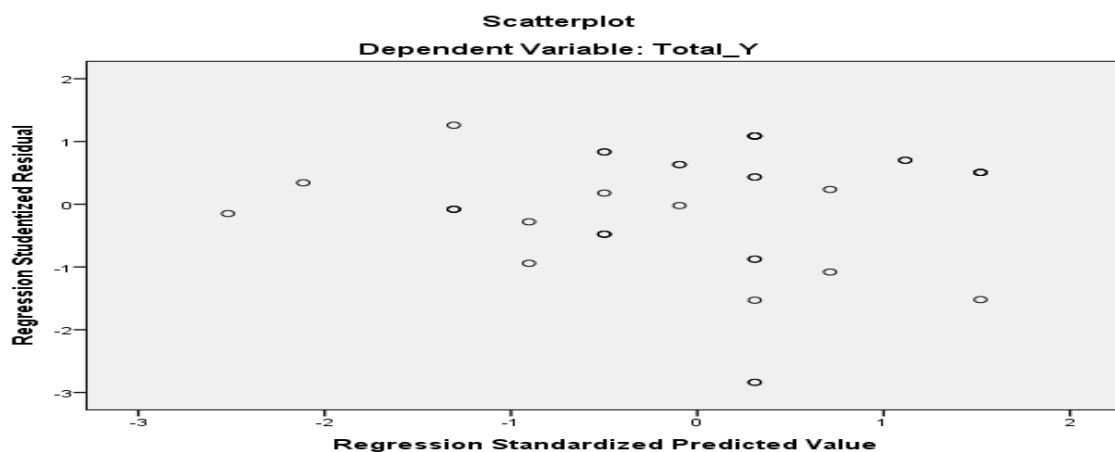
Source: Processed using SPSS 23

The analysis results show that the VIF value for the independent variables in this study is 1.000. This value indicates that there is no multicollinearity in the independent variables studied.

Heteroscedastivity Test

According to Ghozali (2011:139), heteroscedastivity does not occur if there is no clear pattern (wavy, widening then narrowing) in the *scatterplot* image and the points are scattered above and below the number 0 on the Y-axis.

Figure 2. *Scatterplot*



Source: Processed using SPSS 23

Based on the scatterplot analysis, it was found that the residual points were normally distributed without any clear pattern. This indicates that the significance and direction of the relationship between the independent and dependent variables can be interpreted more accurately. Thus, the use of regression models in this study did not experience distortion due to heteroscedasticity.

Qualitative Data Analysis

The questionnaire results show that the roles of Functional Tax Extension Officers and Functional Assistant Tax Extension Officers have an influence on compliance with annual tax return reporting in Indonesia. Therefore, in accordance with the research object, interviews were conducted to determine whether the role of the Functional Tax Extension Officers position has a particular influence on taxpayer compliance with annual tax return reporting in Bulukumba. The interviews produced various themes (final coding). The following are the problem formulations and related themes.

- a. What is the condition of annual tax return compliance before and after the establishment of



- the Functional Tax Extension Officers position at the Bulukumba Tax Office?
1. Organizational Structure Reform
 2. Strengthening the Extension Function
 3. Optimizing Coordination of Tasks Among Extension Officers
 4. Efficiency of Extension Implementation
 5. Impact of Extension on Compliance
- b. What efforts have been made by the Functional Tax Extension Officers position to encourage compliance with annual tax return reporting at the Bulukumba Tax Office?
1. Communication through Technology
 2. Communication through a Personal Approach
 3. Diversification of Extension Media
 4. Cooperation with Various Parties
- c. What are the obstacles and challenges faced by the Functional Tax Extension Officers position in carrying out their duties at the Bulukumba Tax Office?
1. Taxpayer Conditions
 2. Regional Conditions
 3. Mitigation of Work Challenges
 4. Strategic Innovation in Compliance Improvement
 5. Digital Innovation in Education
 6. Modernization of Tax Services
 7. Optimization of Human Resources
 8. Efficiency and Optimization of Tax Educator Workload

RESULTS AND DISCUSSION

The Role of Functional Tax Extension Officers Position in Annual Tax Return Compliance in Indonesia

Linear Regression Test

According to Imam Ghozali (2011:101), if Sig. < 0,05 it means that the independent variable (X) partially affects the dependent variable (Y).

Table 3. *Model Summary*

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.442 ^a	.195	.173	1.551	2.223

a. Predictors: (Constant), Total_X

b. Dependent Variable: Total_Y

Source: Processed using SPSS 23

Based on Table 3, it can be seen that the R value of 0.442 indicates a moderate relationship between the independent and dependent variables. The R Square value of 0.195 implies that 19.5% of the variability in Annual Tax Return compliance can be explained by the role of the Functional Tax Extension Officers position. The remaining 80.5% is explained by other variables. In addition, scatterplots in the heteroscedasticity test results show randomly scattered points that do not form a curved pattern, so that the assumption of linearity tends to be fulfilled. Thus, the regression test shows that the role of the Functional Tax Extension Officers position has a significant but moderate effect on Annual Tax Return reporting compliance. However, because based on the results of the linear regression test this relationship



is not very strong, an F test is needed to determine whether the relationship is statistically significant.

F Test

According to V. Wiratna Sujarweni (2014; 154), if the calculated F value is greater than the table F value, it means that the independent variable (X) affects the dependent variable (Y).

Table 4. *Anova*

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	21.018	1	21.018	8.741	.005 ^b
	Residual	86.561	36	2.404		
	Total	107.579	37			

- a. Dependent Variable: Total_Y
- b. Predictors: (Constant), Total_X

Source: Processed using SPSS 23

Table 4 shows an F value of 8.741 with a significance level of 0.005, indicating that the regression model constructed is significant. This means that statistically, there is a relationship between the role of the Functional Tax Extension Officers position and compliance with Annual Tax Return reporting in Indonesia. Thus, the F-test results show that the role of the Functional Tax Extension Officers position plays a crucial role in increasing taxpayer compliance in reporting Annual Tax Return. These F-test results support the notion that structural factors of tax administration have a significant effect on the tax compliance behavior of taxpayers themselves.

Condition of Annual Tax Return Compliance Before and After the Establishment of the Functional Tax Extension Officers Position at the Bulukumba Tax Office

Table 5. Number of Taxpayers at the Bulukumba Tax Office

Types of Taxpayers	Number of Taxpayers				
	2019	2020	2021	2022	2023
Corporate Taxpayers	7,999	8,955	10,085	10,874	11,714
Individual Taxpayers	100,501	157,777	167,752	181,897	194,966
Total	108,500	166,732	177,837	192,771	206,680

Source: Data from Bulukumba Tax Office

The increase in taxpayers at the Bulukumba Tax Office each year, as shown in Table 5, proves that the role of extension officers is very much needed to provide guidance to new taxpayers so that they are aware of their tax obligations, particularly in terms of filing annual tax returns. In an interview, Informant 1 stated that the main focus of the tax extension officers is on education, where focused education can bring positive changes to taxpayer compliance in fulfilling their obligations. Informant 2 also supported this view by pointing to the results obtained from more structured educational activities, which showed an increase in taxpayer compliance. Informant 3 also revealed that holding regular tax corners at government agencies or schools could increase taxpayer compliance in reporting annual tax returns.

However, on the other hand, a slightly different view was expressed by Informant 4, who stated that statistically there has been a decline in Annual Tax Return reporting since the establishment of the Functional Tax Extension Officers position. According to him, it is not only the existence of extension officers that affects compliance, but also the methods and



approaches used in providing advice. Although there are variations based on experience and location, counseling that is focused and structured can increase taxpayer compliance in reporting annual tax returns. Thus, the impact of counseling is not only measurable from a quantitative aspect, such as the number of taxpayers who report tax returns, but also from a qualitative aspect, namely taxpayer perceptions of compliance. This statement is supported by the following table.

Table 6. Number of Key Performance Indicators Percentage of Achievement of Compliance in Submitting Annual Income Tax Returns for Individual and Corporate Taxpayers at the Bulukumba Tax Office from 2019 to 2023

	2019	2020	2021	2022	2023
Mandatory Tax Return	14,736	62,291	49,126	52,917	55,505
Target	9,578	49,833	49,126	52,917	55,055
Realization	11,862	50,595	50,076	55,418	57,012
% Realization of Key Performance Indicators	80.50%	81.22%	101.93%	104.73%	102.72%
% Trajectory Target	65.00%	80.00%	100.00%	100.00%	100.00%
% Achievement of Key Performance Indicators (KPI)	120.00%	101.53%	101.93%	104.73%	102.72%

Source: Data from Bulukumba Tax Office

Table 6 shows that in 2021, the realization of Annual Tax Returns decreased compared to 2020. Informant 4 believes that due to the COVID-19 pandemic, the number of mandatory tax returns and the absolute target for 2021 also decreased compared to 2020. However, it cannot be immediately concluded that compliance with Annual Tax Return reporting from 2020 to 2021 has decreased if we only compare the realization of Annual Tax Returns from 2020 to 2021, because there has actually been an increase in the submission of Annual Tax Returns each year when comparing the absolute target with the realization of Annual Tax Return submissions each year. Therefore, this also had an impact on the percentage of KPI achievement from 2020 to 2021, which appeared to have decreased.

Efforts Made by the Functional Position of Tax Extension Officers to Encourage Compliance with Annual Tax Return Reporting at the Bulukumba Tax Office

Conducting outreach activities while taking into account the background of taxpayers in Bulukumba poses a unique challenge for outreach workers. Considering the background of the community in Bulukumba, the majority require a more personalized and adaptive approach to ensure that tax information is well received. Based on the results of interviews with Informant 4, taxpayer awareness of tax obligations in Bulukumba is still low. The majority of the community only deals with taxes when there is an urgent need.

Informant 1 said that one of the main approaches applied is sending reminder messages via WhatsApp Blast. This strategy focuses on taxpayers who have not reported their Annual Tax Returns within the reporting period. In addition, direct visits are also made to the locations of taxpayers who have many employees. Thus, a proactive strategy of visiting strategic locations is the optimal choice.

Informant 2 added that online services that make it easier for taxpayers to file reports also support this strategy. These online services include tutorials and educational activities that are broadcast live, both through social media such as Instagram Live and through collaboration



with local government agencies. This aims to provide convenience for taxpayers who need additional guidance in the process of reporting their Annual Tax Returns.

In addition, Informant 3 emphasized the importance of direct socialization to increase taxpayer compliance. Activities that invite taxpayers personally can be said to be more successful than methods that only send digital invitations or messages via WhatsApp, because taxpayers in Bulukumba prefer face-to-face communication.

These efforts illustrate how the Bulukumba Tax Office is proactively trying to improve taxpayer compliance. This is in line with what Informant 5 said, that outreach activities at the Bulukumba Tax Office are improving year by year, one of which is the presence of extension officers who are on standby every day at the help desk. So, when a taxpayer comes to meet with an AR but the AR is performing duties outside the office, consultations can still be provided by the educators at the helpdesk counter. In this way, the educators can also provide education related to compliance with annual tax return reporting.

Informant 5 also revealed that the methods used by educators in conveying information make taxpayers feel more served and that their needs are given special attention. This process makes communication more effective and efficient, enabling counselors to provide more personalized advice and input tailored to taxpayers' needs. Thus, the combination of direct approaches and interactions, direct invitations, and the ease of communication through technology helps increase taxpayer participation in counseling sessions, thereby enhancing taxpayer compliance.

Constraints and Challenges Faced by Functional Position of Tax Extension Officers in Carrying Out Their Duties at the Bulukumba Tax Office

Informant 1 observed that the large number of invitations that did not receive positive responses from taxpayers indicated a lack of interest and attention in participating in tax education programs. In addition, he emphasized another obstacle in the form of a limited number of educators, which could hinder the optimal implementation of education programs. Difficulties in accessing the Bulukumba region were also an obstacle, as stated by Informant 2. In further conversation, Informant 3 touched on the issue of tax awareness among taxpayers, which is closely related to the low level of education and tax literacy among the people of Bulukumba, often making it difficult to convey tax information effectively and requiring repeated education.

In addition to the obstacles in providing education to taxpayers, there are also obstacles in completing back office work, or what is known as tax administration (PAP). According to Informant 1, many administrative tasks that should be completed through the system still have to be done manually. The current system does not fully support the automation of all tasks, so that extension officers are required to complete administrative processes such as the PBK application process manually.

Furthermore, Informant 2 highlighted the imbalance in the workload faced. Functionally, extension officers should be more involved in the counseling process, but currently, more time is spent completing back office work. Informant 3 also added that the shortage of extension officers at the Bulukumba Tax Office makes it difficult for extension officers to balance counseling and back office tasks.

In a further interview, Informant 4 revealed that this imbalance between workload and human resource availability can affect work effectiveness. The smaller portion of outreach work compared to back office work results in the suboptimal implementation of the main outreach tasks, because outreach activities are often delayed due to back office work deadlines. Therefore, this indicates the need for improvements in terms of technology and workload, or by increasing the number of tax extension officers.



In this regard, extension officers at the Bulukumba Tax Office have created various innovations in an effort to support good performance in both extension and back office work. Informant 4 revealed that one innovation was the use of WhatsApp Blast, which proved to be useful in quickly and massively disseminating information related to annual tax return reporting to taxpayers. Informant 1 added that the implementation of this innovation was supported by an initiative to register a WhatsApp consultation number to obtain a blue check mark to assure taxpayers that the information received was indeed from the official tax office in Bulukumba.

Informant 2 emphasized the importance of utilizing technology in carrying out outreach tasks. One of the innovations that has been implemented at the Bulukumba Tax Office is the use of Microsoft Excel with macro formulas for the PBK process. In addition, Instagram Live sessions are held more frequently in order to reach more taxpayers, so that they can access information more easily without having to meet face-to-face. Another innovation was the creation of a special WhatsApp group for taxpayers who are treasurers in the Bulukumba Tax Office's working area, which allows for smoother information delivery and question and answer sessions. Furthermore, to support the administration and work efficiency of extension officers, an online-based monitoring system has also been implemented at the Bulukumba Tax Office.

Informant 5, as one of the Account Representatives, also conveyed a point that was in line with the extension officers, namely that the current number of extension officers at the Bulukumba Tax Office is considered insufficient given the magnitude of the responsibilities and coverage area that must be handled. Efforts to increase the number of extension officers are recommended so that services and education for taxpayers can be carried out more optimally. In addition, there needs to be clarity in the division of tasks and functions of extension officers, so that there is no overlap with the tasks of AR. This is because currently extension officers are also burdened with WRA, which is a performance indicator for revenue. Thus, the results of the extension work carried out by extension officers are expected to increase revenue. Therefore, it is considered to create the impression of a “race” between the two positions in terms of achieving revenue targets.

CONCLUSION

Based on the results of the discussion, this study produced several conclusions. First, the statistical test results showed a relationship between the independent variable (the role of the Functional Tax Extension Officers position) and the dependent variable (Annual Tax Return compliance), with an R value of 0.442 and an R Square of 19.5%. The F test shows that the regression model is statistically significant, with an F value of 8.741 and a significance level of 0.005, indicating that the role of the Functional Tax Extension Officers position has a significant effect on Annual Tax Return compliance.

Second, with this new position, there has been an increase in taxpayer awareness and compliance with annual tax return reporting obligations, including at the Bulukumba Tax Office. Interview results show that despite differences in views on the statistical impact of compliance, structured counseling generally has a positive effect on taxpayer awareness of their obligations.

Third, the strategies implemented, such as sending WhatsApp Blasts to remind taxpayers of reporting deadlines, visiting taxpayer's locations to engage them personally, increasing outreach through online media, and collaborating with relevant agencies to encourage taxpayers under their jurisdiction to fulfill their obligations, have proven effective in encouraging increased taxpayer compliance in Bulukumba.

Finally, the main obstacles faced by extension officers at the Bulukumba Tax Office include low taxpayer participation and difficult access to some areas, especially since the Bulukumba Tax Office covers 3 districts, one of which is an island region. The imbalance



between extension work and administrative work is another challenge that must be faced. In addition, extension officers are also tasked with collecting revenue from the results of their extension work.

Recommendations

In order to improve the effectiveness of extension work, it is recommended that the number of extension officers be increased, including for the Bulukumba Tax Office, to match the needs and size of the region. In addition, regular training is needed for extension officers to improve their communication skills and understanding of the latest tax regulations. It is also necessary to adjust the workload between extension work and administrative work. Furthermore, extension officers should not be burdened with tax revenue targets so as not to conflict with the duties and functions carried out by AR. Innovations should be made to facilitate work and collaboration, not only between extension officers but also with AR, Functional Inspectors, and other relevant officials. Joint efforts to overcome these obstacles are expected to continue to encourage taxpayer compliance in the future.

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