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THE IDEAL FORM OF A TAX CENTER: AN ANALYSIS OF ROLES, FUNCTIONS, AND MANAGEMENT MODELS IN SUPPORTING THE NATIONAL TAX SYSTEM

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Abstract
University-based Tax Centers are strategic institutions that play a vital role in enhancing public awareness and compliance with tax regulations while supporting the implementation of the Tri Dharma of Higher Education. In addition to serving as a communication bridge between the Directorate General of Taxes (DGT) and the academic community, Tax Centers also hold substantial potential as independent research hubs that contribute to evidence-based tax policy formulation. However, previous studies indicate that students' understanding of Tax Center functions remains relatively low, creating a gap between ideal expectations and actual implementation. This study aims to analyze the ideal model of a Tax Center by examining organizational structure, educational and research functions, multidisciplinary involvement, and strategies to increase student participation. Based on field studies and Focus Group Discussions (FGDs) with several Tax Centers across Indonesian universities, the findings show that Tax Centers generally serve as centers for tax education, information, research, and community services, though they differ in structure, resources, facilities, and funding. Best practices are demonstrated by Tax Centers operating directly under university leadership, equipped with adequate facilities, and supported by multidisciplinary collaboration. This study recommends an ideal development model in which the Tax Center is placed under the highest university leadership, equipped with comprehensive facilities, and focused on integrating the Tri Dharma of Higher Education to optimize its role in tax education, research, and community engagement.
Keywords: Education; Higher Education; Tax; Tax Center; Tridarma

INTRODUCTION

Tax Centers in universities are strategic institutions that play an important role in supporting the improvement of tax awareness and compliance in society. Their existence is not only relevant in supporting the Three Pillars of Higher Education (education, research, and community service) but also serves as a communication bridge between the Directorate General of Taxes (DGT) and the academic community as well as the wider public. Based on Circular Letter of the Director General of Taxes Number 28/PJ/2014, a Tax Center is a center for tax information, education, and training that has a significant role in increasing public awareness and concern regarding their tax rights and obligations, thereby ultimately fostering national self-reliance. The objectives of establishing a tax center are to enhance public knowledge and awareness of tax rights and obligations and to strengthen cooperation and partnerships between the DGT and universities.

Meanwhile, the roles expected of Tax Centers by the DGT are as follows:
1. a center for tax education on campus and in the community;
2. a center for tax information;
3. a partner in policy formulation;
4. a partner in community empowerment; and
5. a partner supporting tax services.

In addition to functioning as a center for tax education and outreach, Tax Centers also hold great potential as research hubs that can provide input to the government in formulating ideal tax policies. This role is crucial because an effective tax system requires input based on independent academic studies (PERTAPSI, 2023). Experts even argue that optimizing the research function of Tax Centers in policy development will further strengthen the position of universities in national development (PERTAPSI, 2023).

However, several studies show that students' understanding of the existence and role of Tax Centers remains relatively low. For example, a study at Universitas Terbuka found that only about 67.9% of students were aware of the Tax Center, while the perceived effectiveness of its role reached only around 25% (Lestari & Sari, 2022). This condition indicates a gap between the ideal functions of Tax Centers and their implementation in practice. To achieve an ideal form, the management of Tax Centers needs to be directed toward a structured management model. One example of best practice can be seen at Gunadarma University, where the Tax Center is managed directly under the rectorate, involves lecturers from various disciplines, and plays an active role in the tri dharma activities and tax training (Lestari & Sari, 2022). In addition, the development of Tax Centers also needs to adopt a multidisciplinary approach, for instance by integrating taxation with technology, law, and social sciences, so that their relevance becomes broader in addressing the challenges of the digital era (Darussalam, 2021).

Based on the above description, this study aims to analyze the ideal form of Tax Centers in universities, emphasizing aspects of organizational structure, research and educational functions, multidisciplinary involvement, and strategies to increase student participation.

LITERATURE REVIEW

Organization

Chester I. Barnard in Kreitner and Kinicki (2007) states that "An organization is a system of consciously coordinated activities (coordination of things such as efforts made toward a common goal, division of labor, and hierarchy of authority), or the power of two or more people." Meanwhile, Jones (2001) explains that an organization is a tool or a place used by people to coordinate their activities in order to obtain something they desire or that has value, namely achieving their goals. Gibson (1991) also state that an organization is a forum used by members of society that enables them to accomplish their aims, which could not be achieved individually. Based on these definitions, it can be concluded that every organization must have basic elements such as people, cooperation, goals, and leadership. Thus, an organization serves as a means through which individuals work together to achieve common objectives by utilizing the resources they possess.

Forms of Organization

Forms of organizations based on their nature are divided into two types: (1) informal organizations, which consist of all interpersonal relationships and interactions, as well as the grouping of members into smaller units within the organization; and (2) formal organizations, which are consciously established associations with specific objectives that include a system of cooperation among two or more people. Meanwhile, forms of organizations based on their objectives are categorized into public organizations and private organizations. The term public comes from the Latin word meaning "of the people," referring to matters related to society. Public organizations aim to serve the general public and are designed to provide services without distinguishing between individuals' status or position. On the other hand, the term private derives from the Latin meaning "set apart." Private organizations are directed toward matters that are "separate" from the general public. Private or business organizations focus on providing goods and services to consumers, differentiated by their ability to pay for those goods and services according to market principles.

Organizational Structure

According to Robbins et al., (2020), there are two organizational designs, namely traditional organizations and contemporary organizations. Traditional organizations tend to be mechanistic and include simple, functional, and divisional structures. A simple structure is characterized by low departmentalization, a wide span of control, centralized authority, and minimal formalization. Its strengths include speed, flexibility, low maintenance costs, and clear accountability. However, its weaknesses lie in its incompatibility with organizational growth and its dependence on a single individual, which creates a significant risk to the organization's continuity.

A functional structure is characterized by departmentalization by function, grouping similar tasks together. The advantage of this structure lies in cost efficiency because employees are grouped based on similar duties. On the other hand, its weakness is the tendency of managers to focus too heavily on the functional goals of their own units, potentially shifting attention away from the contribution of other units to the organization's overall objectives. The third type is the divisional structure, which consists of business units (divisions) operating separately. Each division has limited autonomy with a strong focus on results, and divisional managers are responsible for what happens to the products and services under their supervision. Nevertheless, the weakness of this structure is the duplication of activities and resources, which can reduce efficiency due to increased costs.

The second organizational design is the contemporary organization. This design tends to be organic and capable of adapting to current environmental demands. Organizational structures within this design include team structures, matrix structures, and learning structures. In a team structure, the organization is composed entirely of work teams that carry out organizational tasks. Employee empowerment is crucial because there is no clear top-down line of authority. The strength of this structure is that employees become more engaged and empowered, while barriers between functional areas are reduced. However, its weakness lies in the absence of a clear chain of command, which creates pressure on teams to perform effectively.

The next structure is the matrix and project structure. A matrix structure involves specialists from different functional departments working on one or more projects, after which they return to their respective departments once the project is completed. In contrast, a project structure involves employees working continuously on projects, with no formal departments. After completing one project, employees move on to the next. The advantages of these structures include flexibility, faster decision-making, and responsiveness to environmental changes. However, the matrix structure may create dual chains of command, while the project structure may face complexity in assigning people to specific projects.

The last structure is the learning structure, which characterizes organizations that have developed the capacity to continuously learn, adapt, and change through knowledge management practices among employees. The strength of this structure lies in knowledge sharing throughout the organization, which becomes a sustainable source of competitive advantage. Its weakness, however, is the potential reluctance of employees to share knowledge, especially as many experienced workers approach retirement age.

Busineess Processes

A business process refers to the structure and specific steps carried out by an organization to transform inputs into the desired outputs. Business processes are closely related to the business architecture of an organization. According to SOA (2010), business architecture is a tool used for implementing change and designing business operations. In a business process, there are nine stages that describe the process of generating information (Montilva & Barrios, 2004). These nine stages are: (1) defining the business system, (2) creating the business model, (3) establishing the rules within the model, (4) modeling the business process, (5) modeling business objects, (6) modeling activities, (7) modeling actors in the business process, (8) business model delivery, and (9) verification and validation.

Role of Tax Center

Taxes are the backbone of national development. The Directorate General of Taxes (DGT), as the institution responsible for collecting state revenue derived from taxes, can achieve optimal revenue when it works in synergy with other institutions. One of the institutions that serves as a partner of the DGT in improving taxpayer compliance is the tax center, which operates under universities and helps expand tax outreach. Faisol (2022) state that university tax centers function as centers for training, research, and dissemination of information in the field of taxation. Research conducted at Trunojoyo University of Madura shows that the existence of a tax center at a university has a positive impact on tax literacy and tax compliance. Tax outreach activities and the increased submission of annual tax returns (SPT) facilitated by the tax center serve as indicators that such roles can indeed be carried out by tax centers.

Furthermore, Suardi (2021) explains that at Ganesha University of Education, the Tax Center plays an important role in enhancing taxpayer awareness and compliance. This is achieved through various programs designed to provide education and assistance in filing annual tax returns. The role of tax centers in improving students' understanding of taxation is therefore crucial. However, there are disappointing findings regarding this role at Universitas Terbuka, as reported by Nurhayati et al., (2022). Their study indicates that the role of the Tax Center in enhancing students' understanding of taxation has not been optimal due to a lack of human resources in managing the Tax Center, resulting in the temporary suspension of its operations.

METHODS

This study uses a qualitative research method. Qualitative research is research aimed at gaining an understanding of the research subjects regarding the phenomena that occur (Bungin & Moleong, 2007). Meanwhile, Sugiyono (2005) states that qualitative research focuses on examining phenomena that occur in society from the participants' point of view. According to Arikunto (2006), research data sources refer to subjects from which data can be obtained. In this study, the author uses two types of data sources, namely primary data and secondary data.

Primary Data Sources

Bungin (2013) explains that primary data sources are sources from which data are obtained directly from the first party where the data are generated. Primary data collection was carried out using field research and focus group discussions (FGD).

Secondary Data Sources

According to Kuncoro (2009), secondary data are data collected by other parties, whether processed or unprocessed. Secondary data are collected to complement primary data so that the analysis can be connected to existing data or theories in society. The method used to collect secondary data is documentation.

The data collection techniques used in this study include field studies, FGDs, and documentation, described as follows:

Field Study

The field study was conducted by visiting Tax Centers that have been established for a long time to understand the issues surrounding their operations. The field study was carried out at the Tax Center of University A on November 2, 2023. University A was selected because its Tax Center was recognized as the best Tax Center in 2022. During the field study, interviews were conducted with representatives from the Tax Center. Bungin & Moleong (2007) describes interviews as conversations conducted by two or more people with the purpose of obtaining data that can answer the research questions. These conversations may be conducted directly or through various media such as telephone or other communication platforms, whether audio or audiovisual. Observations were also conducted to examine the situation and conditions of the research object (Sugiyono, 2013). Observation included examining the location and the facilities provided at each tax center.

Focus Group Discussion (FGD)

FGDs were conducted to further observe participants' body language and ways of expressing their opinions (Paramita & Kristiana, 2013). The FGD was held on Friday, September 15, 2023, and involved Tax Centers from University B, University C, University D, and University E. The selection of both public and private universities was intended to achieve triangulation, ensuring that the collected data could represent the conditions in the field.

Documentation

Documentation was used to trace historical data. It aims to obtain direct data from the research location or other relevant places in the form of written documents, images, and other materials related to the study. In this research, documentation was conducted to gather tax-related data, information on Tax Centers, and other secondary data that support the research analysis.

RESULT AND DISCUSSION

Field Study Results

The research team conducted a direct observation at the Tax Center of University A, a leading private university in Depok, on November 2, 2023. The Tax Center of University A has previously been recognized as the best Tax Center in Indonesia and has received several other awards from the Directorate General of Taxes (DGT). As an institution operating directly under the rectorate, the Tax Center serves as a center for tax research, education, training, and dissemination within the university and the wider community, carried out independently. Established on January 19, 2016, the Tax Center of University A has successfully become one of the best Tax Centers in Indonesia.

With the vision of becoming the best Tax Center in fostering a tax-aware and tax-conscious society, and with the mission: (1) to serve as a tax information center that assists the campus community in tax knowledge, tax education, and fulfillment of tax obligations; (2) to become a model Tax Center for other universities in Indonesia; and (3) to organize seminars, research, certification, and education in the field of taxation, the Tax Center of University A has developed various programs and innovations. The strategies implemented include Leadership Commitment, Involvement of Related Units, and Integration of Activities.

The organizational structure of the Tax Center of University A is placed directly under the rectorate, which facilitates bureaucratic and administrative processes. This Tax Center has become one of the best in Indonesia and serves as a reference point for benchmarking by other Tax Centers. Its flagship program is the Tax Volunteer Program, which assists taxpayers in filing their annual tax returns (SPT) and is open to students from all majors. Before starting their assignments, tax volunteers undergo six months of training and are then placed at Tax Offices.

Another flagship program is the Tax Awareness Inclusion Program. This program aims to enhance students' awareness and understanding of the importance of tax contributions to national development by integrating tax-related material into the curriculum and collaborating with stakeholders such as the Directorate General of Taxes to support the Tax Inclusion Program at the university's Tax Center. Through initiatives such as the *Dosen Champion* program and sit-in lectures with DGT, the Tax Center provides recognition to lecturers teaching tax inclusion in General Mandatory Courses and promotes greater tax awareness among students.

Focus Group Discussion Results

Tax Center of University B

The Tax Center of University B is a Tax Center established by a state university in Jakarta in 2009, based on a Joint Agreement between the Directorate General of Taxes of the Ministry of Finance of the Republic of Indonesia and University B regarding the Establishment of the University B Tax Center. At the time of its establishment, the Tax Center did not yet have a vision and mission. However, its operational activities continued in accordance with the provisions outlined in the Cooperation Agreement. In 2023, the Tax Center formulated its vision and mission for internal purposes. The vision of the Tax Center of University B is to become a Tax Center that supports the implementation of the Tri Dharma of Higher Education and holds a reputable position in Indonesia. Its missions are as follows:
1. To provide tax information to the public.
2. To provide tax services, particularly for individual taxpayers.
3. To provide opportunities for students to deliver tax services to the community.

The appointment of lecturers in the Tax Center of University B is determined according to the Cooperation Agreement between University B and the DGT, while student involvement is carried out through tax volunteer recruitment. Tax volunteers who meet competency standards are officially designated as volunteers at the Tax Office (KPP), whereas those who do not meet the required score serve as tax volunteers assigned within the university.

With regard to facilities, infrastructure, funding, and human resources, all are provided by the faculty, although no specific budget is allocated. Funding for seminars may involve collaboration with the Finance Bureau, the Student Executive Board of the study program, and other units. The human resources involved consist of lecturers from the Faculty of Economics and students from the same faculty.

Finally, concerning the challenges, constraints, solutions, and achievements of the Tax Center, several issues were identified. One major challenge is the rapid development of tax regulations, which requires continuous knowledge transfer. Human resources also present a challenge that needs further attention; additional staff are needed so that activities can run optimally and knowledge transfer to the community can be strengthened. Another constraint is bureaucratic policy. The current solution is to seek external partners to help organize activities and conduct training programs.

Tax Center of University C

In 2009, the Faculty of Law at University C, a state university in Yogyakarta, established the Legal Studies and Tax Law Consultation Institute. In 2020, the institute underwent a rebranding and was renamed the Indonesian Center for Tax Law (ICTL), followed by further adjustments in 2021 that emphasized interdisciplinary and multidisciplinary approaches while maintaining its primary focus on tax law.

ICTL's vision is to become a center for interdisciplinary and multidisciplinary research that advances the development of tax law and related legal fields, supported by its mission to serve as an academic reference in tax law, to advance integrative research, and to build sustainable collaboration with tax authorities, practitioners, taxpayers, and academics. Focused mainly on research activities, ICTL generates revenue through collaborative research projects and operates with its own office facilities, including administrative staff who assist member lecturers in carrying out institutional tasks.

Tax Center of University D

In 2017, the Tax Center of University D was inaugurated by the Regional Office of the Directorate General of Taxes (DJP) Banten and selected as one of the private universities to pilot the Tax Volunteer Project in 2018. As a private higher education institution located in South Tangerang, the Tax Center initially focused on assisting the university community with online tax filing through DJP Online during 2018–2019, supported by benchmarking activities at the University of Indonesia, Universitas Negeri Semarang, and Universitas Diponegoro. In 2019–2020, it expanded its assistance to online tax filing using OnlinePajak and broadened its functions within the university's three pillars of community service, including education, outreach, and training coordinated by the Tax Volunteers. Between 2020 and 2023, the Tax Center continued to develop its institutional identity, provided tax-filing assistance, organized community service activities, conducted tax research, and delivered tax education programs.

The Tax Center's vision is to become part of a leading faculty in Indonesia in tax education, fostering human resources who are entrepreneurial, dignified, and competent in the fields of humanities and business, globally oriented, and beneficial to society and national welfare. Its mission emphasizes strengthening synergy within the university's three pillars in relation to taxation, developing qualified human resources in line with the university's core values, and promoting globally relevant, integrated higher education in taxation that balances academic competence, professional skills, and strong character.

Facilities provided include a Tax Center Laboratory measuring 6×6 meters, located on the first floor of Building B and used alternately with the Investment Gallery of the Management Program. Funding remains limited and is primarily tied to academic activities within the Accounting Study Program. Human resources are also minimal, with only one accounting lecturer serving as the head of the laboratory. Challenges faced by the Tax Center include low student interest in participating as tax volunteers, limited staffing and financial support, and inadequate facilities due to the Tax Center not yet being a development priority for the university. To address these constraints, the Tax Center collaborates with academic programs to regularly promote the Tax Center and the Tax Volunteer initiative, seeks funding through academic units, pursues external donors while optimizing small-business initiatives managed by the Tax Center team, and explores potential financing through grant schemes.

Tax Center Universitas E

The Tax Center of University E was established in September 2014 and became active again in October 2018. Operating under the Faculty of Economics and Business, the Tax Center collaborates with the Regional Office of the Directorate General of Taxes (DJP) Banten and is an active member of PERTAPSI. As one of the largest private universities in South Tangerang, its Tax Center envisions itself as an institution for the development of tax knowledge, tax research, and tax training, while striving to become the best Tax Center in providing tax services to the community. Its mission includes providing tax information to the public, contributing to public education, creating high-quality training programs, supporting students and lecturers in conducting tax-related research, and offering facilities for fulfilling tax rights and obligations.

The Tax Center is positioned under the Accounting Study Program and is supervised by a single lecturer, supported by 43 Tax Center volunteers. These volunteers are divided into three divisions: socialization and services, education and training, and research and publication. The work programs of the Tax Center are categorized into annual programs and monthly routines. The annual programs include the Tax Volunteer initiative, a National Seminar, the UNPAM Tax Competition, volunteer recruitment, internal elections, and benchmarking activities. Meanwhile, the monthly programs consist of Tax Center Classes, Sharing Sessions, Community Service activities, Tax Goes to School programs, and the publication of a Tax Magazine.

Tax Center Activities

All Tax Centers position themselves as intermediaries that bridge the information gap between the Directorate General of Taxes (DJP) and the public as taxpayers. The implementation of this intermediary role varies across institutions. In its simplest form, Tax Centers coordinate and prepare tax volunteers who assist individual taxpayers in preparing their annual tax returns during February and March. This assistance activity is carried out by all Tax Centers as a minimum effort to demonstrate their existence. Some Tax Centers provide assistance only to the internal academic community, while others also serve the general public. Tax Center of University A goes further by offering Brevet A and B tax courses to its students at relatively affordable fees, and to the general public at standard market prices similar to those charged by other training institutions. Meanwhile, the Tax Center of University C focuses on research in tax law by assigning lecturers as researchers whose main outputs are studies in taxation. The Center also collaborates with government institutions in drafting tax regulations, particularly local tax regulations, such as developing tax regulations in partnership with the Kediri City Government.

Furthermore, the Tax Center of University A has a Research Division that produces tax-related research, some of which has successfully obtained research grant funding. Similar outcomes are found in the Tax Center of University D, which has produced tax education–based research funded mainly through grants. University A, in collaboration with DJP, has also developed tax education products, including an Android-based video that responds to scanned images from children's drawing competitions organized by DJP. The Center has also created simple quiz materials in multiple-choice format, accessible via touchscreen computers available in service and training rooms.

Tax Center of University A provides business-related services to the public, particularly small business owners. The services cover not only tax matters but also various business aspects such as product design, branding, marketing, and financial reporting. A dedicated service room is available for this activity, staffed daily by student volunteers. The room is designed to resemble a Tax Office, with blue and yellow color accents and comfortable facilities. The public can visit through prior appointments or walk-in consultations, with more complex cases typically handled by senior tax volunteers.

As part of the university, Tax Center activities are generally followed by students, including socialization events, competitions, seminars, and tax talks conducted independently or in collaboration with DJP. Tax Center of University B organizes tax socialization for young entrepreneurs in cooperation with the Regional Office DJP Jakarta Timur, as well as tax article writing competitions and Instagram Live tax discussions. Tax Center of University E also conducts student-focused tax awareness programs, including seminars on NIK–NPWP integration and annual tax return filing, supported by a helpdesk service. All Tax Centers routinely hold tax seminars involving students, with some events conducted at national or even international levels. Speakers include lecturers, tax practitioners, DJP officials, and foreign experts, and the seminars are held both online and offline.

Tax socialization for the general public is also a common activity across Tax Centers. These activities range from seminars for high school students and teachers, community outreach, tax talks, and social media publications. Examples include University D's outreach activities for teachers in South Tangerang and its infographic and TikTok competitions for high school students. Similar initiatives are conducted by University E through its Tax Goes to School program. As centers for tax studies, Tax Centers also develop tax education media. University A produces animated educational videos for young children using Android apps, while University D develops educational tools such as the "Tax Snakes and Ladders" game and Tax Uno cards, as well as Smart Digital applications.

Leveraging its strong computing background, University A has developed numerous applications that benefit the public, both directly and indirectly related to taxation. These include Laris (Lapak Terlaris), Potensi (UMKM Development Assistance Program), DepoKita (Depok Information and Events), Smart Zakat, M-Edutax, Decima Huis, and the Tax Survival Game. To support the tax inclusion program, University A also prepares tax education materials integrated into mandatory courses for all students across the university. Non-tax lecturers are trained to incorporate tax messages into their teaching, and a "best lecturer" selection is held to encourage participation.

Many Tax Center activities also target micro, small, and medium-sized enterprises (MSMEs). University A provides comprehensive business development support for MSMEs, while University D conducts tax education for the same group, offering dedicated tax service rooms to facilitate assistance. To attract MSME participation, University A organizes bazaars showcasing MSME products. Tax Centers are also involved in the Business Development Service (BDS) program run by DJP, such as University A's involvement in providing MSME coaching on financial reporting, bookkeeping, and tax compliance.

Tax Centers established across faculties and study programs are also able to coordinate activities under the Merdeka Belajar Kampus Merdeka (MBKM) program. For instance, University A's Tax Center collaborates with its Accounting Study Program to align course credits with internship activities conducted at the Tax Center, DJP offices, and taxpayer locations. Public dissemination of Tax Center activities is essential to attract student and public participation, and centers with extensive programs often establish publication divisions staffed by students from communication or related programs. Tax Centers with fewer activities typically do not establish dedicated publication divisions.

The wide range of activities described above can serve as models for newly established Tax Centers. However, program selection should consider available resources and align with the university's vision and mission.

Institutional Organizational Structure

Tax centers generally possess characteristics similar to study or research units that carry out community service, research, and teaching functions. These functions are implemented through various activities that include providing public services, conducting in-depth research in the field of taxation, and organizing educational programs aimed at improving tax awareness and understanding within universities and the wider community. However, these functions are implemented using different types of institutional structures.

The Tax Center at University C originated from a tax law research and consulting institution established in 2009, at a time when the term "tax center" was not yet familiar within universities. The institution later transformed into a legal research center to reflect its interdisciplinary and multidisciplinary activities. Its primary focus on tax law issues has remained unchanged and is reflected in the composition of its management, which is dominated by research-focused faculty members.

In contrast to University C, the Tax Center at University A was established from the beginning as an interdisciplinary study center with core activities aligned with the tri dharma of higher education. This interdisciplinary approach is supported by the university's wide range of study programs across multiple faculties. The Tax Center at University A is positioned directly under the rectorate, which allows it to coordinate activities involving various study programs. Four lecturers are specifically assigned to the Tax Center as managers.

Tax centers at other universities, namely Universities B, D, and E, are placed under faculties or study programs. These tax centers were initially formed through cooperation with the Tax Authority to assist with the preparation of individual annual tax returns. Over time, their activities expanded to support the tri dharma in taxation. Unlike University A, although these universities have multiple faculties, the activities of their tax centers tend to be dominated by the characteristics of the faculty of economics.

The tax center with the greatest flexibility in carrying out its activities is the Tax Center at University A because it is positioned directly under the rectorate. This placement eliminates administrative barriers in correspondence. External information can be directed immediately to the Tax Center, and letters addressed to institutions or individuals outside the academic community can also be processed directly.

In higher education institutions, community service and research activities are generally centralized under the Research and Community Service Center or an equivalent body. As a research center, the tax center coordinates with this unit for activities related to research and community service, as practiced by the Tax Center at University A.

The organizational structure of tax centers is divided into divisions or sections. A commonly established division is the community service division. As study centers, tax centers also have research divisions. When tax centers are also involved in teaching-related activities, as in the case of the Tax Center at University A, an additional division is formed to produce educational materials to support teaching needs.

Human Resources

Nearly all tax centers are led by one or more lecturers who serve as managers. The primary responsibilities of these lecturers include activity planning and budget planning. In addition, activities that require collaboration with external institutions or those of a ceremonial nature involve lecturers as tax center administrators. During the implementation stage, most tax centers rely on students as the main drivers of their activities.

The management of the Tax Center at University C is dominated by lecturers from the Faculty of Law. This dominance is due to the tax center's main focus on research and tax law consultation. In this context, research-oriented lecturers at the tax center play a highly significant role in conducting tax law research and consultation. Almost all research lecturers at the Tax Center have an academic background in law.

The Tax Center at University A is also managed by four lecturers who work full time in the tax center. Meanwhile, students from various study programs serve as the primary force behind the activities. A number of students, currently totaling 39 individuals, serve as tax center administrators and act as the core team that drives daily operations. They follow a fixed schedule for routine tax center activities that is adjusted to their class schedules. In addition to the student administrators, there are approximately 300 student tax volunteers who are involved in tax center activities. Prior to and during their involvement, these students receive training related to taxation.

The Tax Center at University D is headed by a lecturer and supported by a student management team. The number of students participating as tax volunteers is relatively small. Nevertheless, through the creativity of its administrators, the Tax Center at University D is able to conduct a considerable number of activities. Similarly, the Tax Center at University E is led by a lecturer with student administrators serving as its management team. The number of tax center volunteers is 43 students who are assigned to three divisions. The Tax Center at University D is also led by a lecturer and managed by students.

Facilities and Infrastructure

All tax centers have designated rooms for their activities, whether exclusively allocated for tax center operations or shared with other functions. This section describes the facilities and infrastructure owned by the Tax Center of University A, which is known for its highly adequate amenities. The Tax Center of University A is located in Cimanggis, Depok, and consists of three dedicated rooms: an office room, a large service room, and a spacious multipurpose room. The service room is designed to resemble the service area of a DJP Tax Office (KPP), featuring the signature blue and yellow color scheme. Its facilities even surpass those found in most KPP Pratama offices. The room includes service counters similar to the Account Representative counters at KPP, high-quality and ergonomic sofas, and computer kiosks equipped with tax-related touchscreen games. The room is also furnished with shelves containing tax magazines and booklets, as well as standard forms typically found in tax offices.

The multipurpose room is equipped with tables and chairs that can be easily rearranged to accommodate various activities such as meetings, courses, and socialization programs. It is also fitted with a large television. On one side of the wall hangs paintings created by children in a drawing competition organized by the DJP. These paintings can be scanned using a special Android application that displays tax education videos for children. Additionally, the room includes touchscreen computer kiosks featuring tax-themed games.

The facilities provided by the university for the Tax Center of University A demonstrate the institution's strong commitment to supporting tax center activities. The availability of such comprehensive facilities allows the Tax Center to accommodate its large number of activities and participants effectively. As a result, the Tax Center of University A often receives visits from other universities and DJP officials seeking to learn about tax center management.

Emerging tax centers naturally aspire to have facilities comparable to those available at the Tax Center of University A. However, achieving this requires strong commitment from both the management team and the university to work collaboratively in advancing the tax center toward deserving and sustaining such adequate facilities.

Financing

As a study center, a tax center generally functions as a cost center for the university. However, some tax centers attempt to finance their activities through income generated from services provided to the community.

Tax Center C obtains revenue from collaborations and consultancy with its partner institutions. The funds received are used for the tax center's operations, and a portion is submitted to the finance department of University C. Tax Center A generates income from organizing Brevet A and B courses. Meanwhile, for research activities, both Tax Center A and Tax Center D receive partial funding from research grants.

Tax centers that are structurally placed under a faculty encounter funding challenges because they depend on the faculty's budget. To overcome these financial constraints, Tax Center D takes creative steps by attaching tax center activities to other programs that have sufficient funding.

Based on the discussion from the FGD and the benchmarking activities conducted, the results can be summarized in the following table:

Table 1 Comparison of Tax Centers

No	Description	UnDar	UGM	UPJ	Unpam	UNJ
1	Year Established	2016	2009	2017	2018	2009
2	Legal Basis	MoU with DJP	—	MoU with DJP	MoU with DJP	MoU with DJP
3	Organizational Structure	4 lecturers and students	7 lecturers and staff	1 lecturer assisted by student volunteers	1 lecturer assisted by student volunteers	1 lecturer assisted by student volunteers
4	Organizational Form	Unit under the Rectorate	Research Center under the Faculty	Tax Laboratory under the Faculty	Tax Laboratory under the Study Program	Tax Laboratory under the Study Program
5	Facilities	Dedicated floor with DJP mini-office facilities	Dedicated room	Dedicated room	Dedicated room	Dedicated room

6	Focus	Higher Education Tri Dharma	Research and Income Generation	Higher Education Tri Dharma	Higher Education Tri Dharma	Higher Education Tri Dharma

Based on Table 1, it can be concluded that the best model for developing a Tax Center includes the following.

1. Establishing the Tax Center as a unit directly under the highest leadership of the university to facilitate administrative processes and correspondence.
2. Providing dedicated facilities, and if possible, developing a mini DJP office similar to that of University A as part of the student laboratory.
3. Adopting the Tri Dharma of Higher Education as the primary focus so that the Tax Center can serve as a platform for teaching, research, and community service simultaneously.

CONCLUSION

Conclusion

Based on the results of field studies and Focus Group Discussions conducted with several university-based Tax Centers in Indonesia, several conclusions can be drawn.

1. The Role and function of Tax Centers
   a. All institutions serve as intermediaries between the Directorate General of Taxes and the public to reduce information gaps in the area of taxation.
   b. This intermediary role is reflected in their core activities, which include providing assistance for the filing of annual tax returns, conducting tax outreach programs, and delivering various educational and training activities that improve tax knowledge among students and the general public.
   c. Several Tax Centers, particularly the one at University A, have expanded their activities by offering professional Brevet A and B courses, developing tax education applications, and extending service assistance to micro, small, and medium enterprises.
   d. Public engagement is further strengthened through community service activities such as seminars, competitions, media publications, and various tax awareness campaigns targeted at different groups, including students, school communities, and society at large.
2. Organizational structure and Institutional placement,
   a. Tax Centers can be positioned under the rectorate, a faculty, or a study program, with each placement offering varying degrees of administrative flexibility.
   b. Tax Centers located directly under the rectorate, such as the one at University A, benefit from easier coordination across study programs and smoother administrative processes, enabling more efficient collaboration both within the university and with external stakeholders.
   c. The organizational composition generally includes lecturers as the primary managers who are responsible for planning activities, securing cooperation with external partners, and overseeing academic elements of the program, while students serve as the main operational force involved in the daily implementation of Tax Center activities.
3. Human Resources
   a. Most Tax Centers are led by lecturers who act as supervisors and planners of academic and administrative activities. These lecturers are responsible for developing programs, preparing funding plans, and managing external collaborations.
   b. Students play a central role as the drivers of day-to-day operations, particularly as tax volunteers who support activities such as tax assistance, outreach, and event facilitation.

The number of student volunteers varies, but their contribution is essential to the success of Tax Center programs.

   c. Tax Centers with a research-heavy orientation, such as the one at University C, are typically dominated by lecturers with legal and tax research backgrounds, which aligns with the institution's focus on tax law studies.

4. Facilities
   a. Tax Centers generally have dedicated office space, although the size and quality of facilities differ across universities.
   b. The Tax Center at University A serves as an example of highly supportive infrastructure, featuring a dedicated office area, an interactive service room designed to resemble a tax office, and a multifunction room that accommodates meetings, training activities, and outreach events. Such well-developed facilities demonstrate strong institutional support and allow Tax Centers to accommodate high-volume activities and visitors.
5. Funding
   a. Tax Centers typically function as cost centers within the university structure. However, several have found ways to obtain independent financial support through revenue-generating programs, including professional training courses, community service activities, and collaborative projects. Some Tax Centers, such as those at University A and University D, also receive partial funding from competitive research grants. Tax Centers positioned under faculties often face more financial limitations due to their dependency on faculty budgets, whereas those under the rectorate generally enjoy better administrative and financial flexibility. To overcome funding constraints, certain Tax Centers, such as the one at University D, creatively attach their programs to other university activities that already have adequate funding.
6. Activity Focus
   a. the most effective development model for a Tax Center is one that aligns with the Tridharma of Higher Education by integrating teaching, research, and community service.
   b. A Tax Center that is supported by strong institutional commitment, strategic placement within the university, adequate facilities, diversified funding sources, and active participation from both lecturers and students will be better positioned to deliver meaningful contributions to tax education and public awareness.

Recommendation

Recommendations for the Optimal Development of a Tax Center:

1. A unit placed directly under the highest leadership of the university to streamline administrative processes.
2. Adequate and dedicated facilities, ideally including an interactive service room similar to a mini DJP office.
3. A focus on the Three Pillars of Higher Education, enabling the Tax Center to serve as an integrated hub for education, research, and community service.

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