



THE ROLE OF LEADERSHIP STYLE ON WORK ACHIEVEMENT TAX VOLUNTEER

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Abstract

The tax volunteer program is issued by the Directorate General of Taxes in order to assist the fulfillment of tax obligations, especially when reporting individual and corporate tax returns. The volunteers involved were mostly students and members of the tax center from universities. This study aims to determine the effect of leadership style on the work performance of tax volunteers. The population in this study are tax volunteers from universities, while the population is tax volunteers who have served in the Jakarta and Jember areas. This study resulted in the finding that leadership style has a significant and positive effect on the work performance of tax volunteers. The implication is that interested parties should instill a leadership spirit for tax volunteer members.

Keywords: Tax Volunteers, Leadership Style, Work Performance

Abstrak

Program relawan pajak dikeluarkan oleh Direktorat Jenderal Pajak dalam rangka membantu pemenuhan kewajiban perpajakan, khususnya pada saat pelaporan SPT pajak orang pribadi dan badan. Adapun relawan yang terlibat yaitu sebagian besar mahasiswa dan anggota tax center dari perguruan tinggi. Penelitian ini bertujuan untuk mengetahui pengaruh gaya kepemimpinan terhadap prestasi kerja relawan pajak. Populasi pada penelitian ini adalah anggota relawan pajak dari perguruan tinggi, sedangkan populasinya adalah relawan pajak yang pernah bertugas di wilayah Jakarta dan Jember. Penelitian ini menghasilkan temuan bahwa gaya kepemimpinan berpengaruh signifikan dan positif terhadap prestasi kerja relawan pajak. Implikasinya yaitu bahwa pihak-pihak yang berkepentingan hendaknya menanamkan jiwa kepemimpinan bagi anggota relawan pajak.

Kata kunci: Relawan Pajak, Gaya Kepemimpinan, Prestasi Kerja

INTRODUCTION

The Ministry of Finance through the Directorate General of Taxes initiated the Tax Volunteer program in order to improve taxpayer compliance and encourage the implementation of involving third parties in tax counseling activities. Referring to article 1 point 9 of the Regulation of the Director General of Taxes number Per-12/PJ/2021, a Tax Volunteer is someone who voluntarily donates his time, energy, thoughts and expertise to play an active role in tax education activities. The Tax Volunteer Program targets students of all majors, both with tax and non-tax backgrounds by involving tax centers/tax study programs throughout Indonesia. Involvement of students as tax volunteers because they are the next generation who must understand the importance of taxes as a source of state revenue.

Tax Volunteers consist of students from selected universities who are part of the millennial generation, a generation that is considered faster in adapting to the flow of technological developments. These Tax Volunteers have the opportunity to gain knowledge, insight and experience interacting directly with Taxpayers accompanied by Tax Officers. The types of activities in the Tax Volunteer program are such as annual SPT assistance to Individual and Corporate Taxpayers who use the 1770 and 1771 Annual SPT Forms (specifically for Taxpayers who carry out tax obligations in accordance with Government Regulation Number 23 of 2018), SPT 1770S, and SPT 1770SS which reports SPT via e-filing. Volunteers are also tasked with independently conducting socialization regarding the delivery of tax information to taxpayers by involving Tax Volunteers as resource persons, companions, and/or supporters of making tax counseling materials. According to Adinola and Utomo (2021), one of the efforts taken to increase tax revenue is tax extensification. The extensification activity aims to expand



the tax base and improve taxpayer compliance in registering to obtain a Taxpayer Identification Number.

In an activity, especially tax volunteers, of course, they must realize the importance of work performance in supporting the successful implementation of an activity. Performance or work performance is the result achieved by a person within a certain period of time, with respect to the work and behavior and actions. To achieve good work performance, each activity participant must have high loyalty and discipline because by having good loyalty it is certain that the loyalty, obedience and obedience of activity participants can be guaranteed. Vice versa, if the activity participants have high discipline, the activity participants respect, appreciate and obey the applicable regulations, thus optimal performance will be achieved. In the organizational structure of tax volunteers, there are supervisors for tax volunteer activities, team leaders, team secretaries, and members. Where in the organizational structure there is a chain of command that must be obeyed so that activities run in an orderly and smooth manner.

Leadership style is the leader's actions when in the world of work where he has subordinates. The good and bad actions of the leader when they are at work are also called leadership styles (Sedarmayanti, 2009). Furthermore, according to Hasibuan (2015) work performance is the result of work achieved by a person in carrying out the tasks assigned to him based on skills and sincerity and time. Meanwhile, according to Mangkunegara (2009) work performance is the result of work in quality and quantity achieved by an employee in carrying out his duties in accordance with the responsibilities given to him.

Work performance is supported by a leadership style. Good leadership is important in all organizations, both private and government, as well as in tax volunteer activities. A leader has a strategy to direct and motivate subordinates to be consciously involved in cooperation to achieve goals. In the implementation of these activities, the role of leadership style is very important to measure work performance as the success of the implementation of these activities. Tax Volunteers are trusted as extensions of the Tax authorities in terms of providing services to Taxpayers. In carrying out these activities, tax volunteers and tax officials need guidance and direction from the leadership to provide the best service to taxpayers.

So as to achieve optimal work performance as a successful implementation of these activities, so that the tax volunteer program can continue to exist as a place to hone skills and self-exploration for students and also as a persuasive bridge between Tax authorities and Taxpayers. According to Wahyudi (2009), leadership style is intended as a typical way of behaving from a leader towards members of his group. Meanwhile, Sedarmayanti (2009) explains that leadership is the ability to influence the behavior of others, thereby fostering mutual understanding, awareness, sincerity, and wholeheartedness in the people they lead. So it is hoped that if the leadership style is good, it will improve the work performance of the tax volunteer members who are led. This is in accordance with the research findings of Juned, et al (2016) and Firstie and Madina (2017), which state that leadership has a positive and significant effect on the performance of team members. In the context of this research, if the leadership style is getting better, it can also increase the work performance of tax volunteers.

LITERATURE REVIEW

Work Performance

According to Hasibuan (2015) work performance is the result of work achieved by a person in carrying out the tasks assigned to him based on skill and sincerity and time. Meanwhile, according to Mangkunegara (2009) work performance is the result of work in quality and quantity achieved by an employee in carrying out his duties in accordance with the responsibilities given to him.



Leadership Style

According to Herujito (2006), it means that leadership style is not talent, therefore the leadership style studied and practiced in its application must be in accordance with the situation at hand. Meanwhile, according to Thoha (2010) suggests that leadership style is a behavioral norm used by a person when that person tries to influence the behavior of others or subordinates.

The Influence of Leadership Style on Work Performance

According to Thoha (2010), a leader is someone who has the ability to lead, meaning that he has the ability to influence the behavior of others. Leadership is a process where the leader / leader can influence his subordinates, so that the subordinates want to do what the leader / leader wants. Leadership is the power to move people and oneself towards a particular goal or dream/vision, as well as the power to transform a moving community. Leadership is also an activity of influencing other people so that they can work together to achieve the desired goals. Leadership plays an important role in influencing others so that other people want to work together to achieve the goals that have been set.

Leadership is a process of influencing the people who are led in the form of guidance, direction and motivation so that the person can carry out his activities and not deviate from their respective main tasks. With the right leadership, it will affect work performance. The reason is that the results of the assessment of the work performance of tax volunteers are very important in terms of their meaning and role in decision making, where the factors that influence the achievement of work performance include leadership style. This is in accordance with the research findings of Juned, et al (2016) and Firstie and Madina (2017), which state that leadership has a positive and significant effect on the performance of team members.

Based on this description, the hypothesis proposed in this study is: Leadership style has an effect on Tax Volunteer Work Performance.

METHOD

This research is a quantitative study, by measuring respondents' perceptions of the leadership style aspects of the tax volunteer supervisor, the head of the tax center, and the head of the tax volunteer team. In addition, respondents also measure the perception of their work performance.

The population in this study were members of tax volunteers who had served in the Tax Service Office (KPP), by taking respondents to tax volunteers who had served at the Tax Service Office in the Jember area or in the Jakarta area. According to Sugiyono (2013) the sample is part of the number and characteristics possessed by the population. In this study, the sampling technique was convenience sampling, because the research team had access and ease in distributing questionnaires to tax volunteers in both regions, which was obtained as many as 70 respondents from tax volunteer members.

The types of data in this study are primary data and secondary data. Primary data in the form of a questionnaire that was distributed to respondents, then processed using a data processing application in the form of SPSS. While secondary data in the form of research articles, references from the internet, as well as tax regulations regarding the existence of tax volunteers.

The questionnaires that have been collected are then recapitulated in excel, then processed in SPSS. In the SPSS testing conducted, starting with the data quality test phase in the form of testing the validity and reliability of the data. After passing the data quality test, then it is described in the form of descriptive statistics. Furthermore, the classical assumption test was analyzed as stated by Ghozali (2013). After the data passed the classical assumption, then it was analyzed using simple regression analysis, because this study only measured the effect of the leadership style variable (X) on the work performance of tax volunteers (Y).



RESULT AND DISCUSSION

Before analyzing in depth, at the initial stage, data quality tests will be carried out on the proposed variables through validity and reliability tests from the questionnaire results. The data quality test results are as follows:

Table 1. Validity

Variabel	Item	Sig	Information
Leadership Style	7	0,00	Valid
Work Performance	7	0,00	Valid

Source : SPSS, 2022

Table 2. Reliability

Variabel	Cronbach's Alpha	Cronbach's Alpha Based on Standarized Items	N of Items
Leadership Style	0,654	0,741	7
Work Performance	0,801	0,862	7

Source : SPSS, 2022

Based on Tables 1 and 2, it can be seen that the variables of leadership and work performance passed the validity and reliability tests. Test the validity by seeing that the leadership style and work performance have a significance of 0.00 so that it is said to be valid. While the reliability test by looking at Cronbach's alpha above 0.6, so the data is reliable.

After testing the quality of the data, then a simple regression test was carried out. Simple regression test was carried out in order to determine whether there is an influence between leadership on work performance on tax volunteers who are involved in the tax volunteer program. Simple regression test data are presented as follows:

Table 3. Regression Test

Model	Unstandarized Coefficients		Standarized Coefficients		sig
	B	Std. Error	Beta	t	
1 (Constant)	44,821	5,127		8,067	0,00
Leadership Style	0,443	0,082	0,601	5,112	0,00

Dependent Variable = Work Performance

Source : SPSS, 2022

Based on Table 3 SPSS output results, the leadership style variable has a significance level (sig. t) of 0.000. This value is smaller than (0.05), then H0 is rejected and H1 is accepted, which means that the leadership style variable has a significant effect on the work performance of tax volunteers. So that the increase in leadership style has an effect on increasing the work performance of tax volunteers, and vice versa a bad leadership style can cause a decrease in the work performance of tax volunteers. The results of this study are in line with research conducted by Firstie and Madina (2017) and Juned, et al (2016), which resulted in the finding that leadership has a significant and positive effect on employee performance. However, this study focuses on the work performance of tax volunteers, not on employee performance.



Based on the analysis of the questionnaire on indicators of leadership style variables that affect the work performance of tax volunteers, it was found that the leadership style that affects the work performance of tax volunteers has an average value of 3.99, this is close to the value of 4 out of 5 proposed scores. It is also known that the average value of each indicator in the leadership style variable related to the work performance of tax volunteers is found to be an indicator of leadership style that has the nature of a leader who will feel happy if he has subordinates who have the ability and willingness with a total average score of 4,23. While the lowest indicator of leadership style is the delegation of subordinates to perform certain tasks, the lowest score is only 3.51. But overall the leadership style variable has a significant influence on the work performance of tax volunteers. If there is an increase in the appropriate leadership style, it will have an impact on increasing the work performance of tax volunteers. Vice versa, if there is an inappropriate leadership style, there will be a decrease in the work performance of tax volunteers.

CONCLUSION

Based on the results of the study, it can be seen that the leadership style has an effect on the work performance of tax volunteers. This means that if there is the right leadership style in handling tax volunteers, it will increase the work performance of tax volunteers. On the other hand, if the supervisor, coordinator, or head of the tax center team has an inappropriate leadership style, it has the potential to reduce the work performance of tax volunteers.

SUGGESTION

Based on the results and conclusions of the study, the researchers provide suggestions to stakeholders related to the tax volunteer program to train and improve the leadership spirit of prospective tax volunteers. So that later tax volunteers can have the appropriate leadership style. For the next researcher, so that the results of this study have more use value, the population can be increased, and the proposed variables can be added, so as to increase the added value of research results related to the work performance of tax volunteers.

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