The Determinants of Tax Volunteer Performance

Rosalita Rachma Agusti[1], Hanifa Maulani Ramadhan[2]

Brawijaya University, rosalitarachma@ub.ac.id , Indonesia[1]
Brawijaya University, hanifaramadhan@ub.ac.id , Indonesia[1]

ABSTRACT

Taxes have a vital role in Indonesian revenues. The contribution of tax revenues in the 2019 State Budget structure was 82.5 percent of Indonesia's total revenue. The tax authorities in Indonesia strive to support the achievement of tax revenue targets, among others, through the tax volunteer program. Based on the individual performance theory applied to the tax sector, this study measured adaptive performance, contextual performance, task performance, and counterproductive work behavior. A quantitative method was used in this research. It was conducted on 106 taxpayers who was assisted by tax volunteers in tax reporting which were analyzed by using PLS. The result was that task performance has become the dominant factor of tax volunteer's performance. By using tax performance, it can evaluate tax volunteer performance and make designs to upgrade their quality.

***Keywords:** Task Performance; Adaptive Performance; Contextual Performance; Counterproductive Work Behaviour; Tax Volunteer*

INTRODUCTION

The increasing popularity of volunteers, especially in students and children's youth, is documented well and has become the focus of the research that is increasingly popular. Wilson (2000) stated that volunteering is any activity in which time is freely given to benefit another person, group or cause. In addition, Freeman (1997) claimed that the volunteer is a work that is done without monetary reward, which creates the output of social that otherwise would require a source of power that is paid. According to the President's Task Force on Private Sector Initiatives (1982), becoming a volunteer is giving the time and talent as a volunteer to provide services or performance of duty without expecting a direct financial reward.

Volunteering leads to the improvement of positive attitudes, the development of the moral, and the possibility of taking responsible action (Calabrese and Schumer, 1986). Experience as a volunteer is important to train students' professionalism (Byrd, et.al, 2022).

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[1]*rosalitarachma@ub.ac.id*

[2]*hanifaramadhan@ub.ac.id*

Volunteer work even provides a basis for personal development and may have several benefits. Many countries are aware of the importance of volunteers and the impact of their unpaid services on the economy, one of which is the Government of Indonesia. Christensen and Woodland (2018) stated that volunteer income tax assistance (VITA) have an association with positive student outcomes.

The government of Indonesia, especially the Ministry of Finance and the Directorate General of Taxation (DGT) realize that their volunteers can help to increase the confidence of taxpayers in the Government of Indonesia and improve compliance in fulfilling obligations taxation. They also provide education to the public, which is easy for the public to understand (Golumbic, Fishbain, and Baram-Tsabari 2019). Tax volunteer is a program that is made to try and encourage awareness to pay and report taxes at the same time provide education to the society (Ministry of Finance of the Republic of Indonesia, 2018). Things are done considering the low voluntary compliance (voluntary compliance) of taxpayers in Indonesia, while the target of tax revenue is getting increased every year.

The program is carried out by inviting students and community-academics to become an interpreter to talk about taxes and help the community in paying and reporting taxes corresponding provisions. The tax volunteer program in Indonesia started in 2018, so this year is the third year, however, there has been no performance assessment set for the tax volunteers.

This study aims to determine the role of the required performance, task performance, contextual performance, and adaptive performance in determining the performance of tax volunteers. The study is expected to provide empirical evidence for the DGT in the context of tax volunteer performance evaluation measurement and underline the critical dimensions of performance of tax volunteers from the perspective of the individual taxpayers as a user.

LITERATURE REVIEW
Tax Volunteer

In Indonesia, there is a Tax Volunteer program called Tax Volunteers. The activity is a synergy of the Directorate General of Taxes and universities to increase awareness of tax through the empowerment of Indonesian young generation. Tax volunteer is someone who is ready to work as volunteer in helping the government to improve compliance with tax, a volunteer tax will help the obligatory taxes in running the obligation of taxation with the help of the application because the era of digitalization reporting obligations of taxation using the application (Ministry of Finance of the Republic of Indonesia, 2018).

Individual Work Performance Theory

Individual performance appraisals focus primarily on objective measures of work productivity (such as number of days absent, number of specific actions, or outputs retained in organizational records) or on subjective assessments of the quantity and quality of work by the employees themselves, co-workers, or supervisors (Vieswesyaran, 2000; Kemppila, 2003). The concept and operationalization of Individual work performance varied in each discipline. Koopmans (2011) conducted a systematic study to identify frameworks describing the construct of individual work performance. It can be

said that there is no visible complexity and variety of behaviours that constitute employee performance in the workplace (Campell, 1990; Griffin, 2007). The study's objectives were to identify individual work performance conceptual framework and integrate it to reach a heuristic conceptual framework. Koopmans (2011) mentioned the heuristic framework of individual work performance dimensions are task performance, contextual performance, adaptive performance, counterproductive work behaviour.

Required Performance

The Directorate General of Taxes has a tax volunteer program which is carried out in collaboration with tax centers at various universities in Indonesia. In the implementation process, DGT coordinates with regional offices in each region by establishing a tax volunteer program that targets students in all universities through tax centers. In the tax volunteer recruitment process, DGT has established an assessment matrix that includes integrity, commitment, professionalism, service and cooperation. Tax volunteers are asked to be able to demonstrate this performance by the DJP. The tax volunteers are requested by the DGT (required performance).

H1: Required performance determine tax volunteer performance.

Task Performance

Many frameworks have mentioned performance as an important dimension of individual job performance. Performance can be defined as with which a person performs a major job task (Cambell, 1990). The first dimension of job performance, labelled task behaviour, can be considered task performance (Murphy, 1989). According to Campbell, there are two dimensions namely job-specific task and non-job specific task performance representing (Cambell, 1990).

Task performance relates to the expertise of an individual in carrying out his work (Koopmans, 2011). It refers to those job-prescribed behaviours that support the organization's technical core aspect (Delgado-Rodriguez, 2018). High task performance in a person is influenced by the form of the ability to complete work tasks, a quantity of work, quality of work, work skills, job knowledge, keeping knowledge up-to-date, working accurately and neatly, planning and organizing, administration, decision making, problem-solving, oral and written communication, monitoring and controlling resources.

H2: Task performance determine tax volunteer performance.

Adaptive Performance

Adaptive performance is related to a person's ability to make adjustments in his work location. Pulaks et al., (2000) identified eight dimensions of adaptive performance, including dealing with uncertain or unpredictable work situations; solve problems creatively; work stress management; learn new tasks, technologies, and procedures; demonstrate interpersonal adaptability; demonstrate cultural adaptability; and demonstrate a physically oriented adaptability. Adaptive performance is based on the dynamic notion that organizations operate in increasingly unpredictable environments and require a more adaptable and versatile workforce that is tolerant of uncertainty. Luo, et.al. (2022) describe adaptive performance as people's ability to give respond to the environmental change. Adaptive performance indicators include the ability to generate new and innovative ideas, adapt goals and plans to the situation, learn tasks and technology, be flexible and open to others, understand other groups or cultures, demonstrate resilience, remain calm, analyze fast, and act appropriately. Therefore, the

hypothesis in this study is:
H3: Adaptive performance determine tax volunteer performance

Contextual Performance

Contextual performance can be defined as individual behaviour that supports the organizational, social, and psychological environment in which the technical core must function (Borman, 1993). However, it refers to behaviour that goes beyond formally defined work goals, such as taking on additional assignments, showing initiative, or training newcomers on the job (Koopmans, 2011). The dimensions that are frequently cited under contextual performance are communication, effort, discipline, interpersonal behaviour, and leading and developing others. The dimensions that are less mentioned are planning, problem solving, administration, and responsibility (Koopmans, 2011).

Contextual performance is related to technical skills possessed by an individual but relates to organizational, environmental, and social progress. In addition, contextual performance related to voluntariness in doing and assisting the task (Delgado-Rodriguez, 2018). Indicators of contextual performance in the form of duties are as extra, effort, initiative, enthusiasm, attention to tasks, resources, persistence, perseverance, motivation, dedication, proactive, creativity, working with and helping others, courtesy, effective communication, relationship interpersonal and organizational commitment. Therefore the hypothesis in this study is:
H4: Contextual performance determine tax volunteer performance.

Counterproductive Work Behaviour

Counterproductive work behaviour, defined as behaviour that endangers organizational well-being, has received much attention in recent years (Rutondo, et al, 2002). CWB are those behaviors causing the harm to employees or organization in certain forms like bullying of employees, theft, breaking the organizational things or damaging the important papers of organization (Tamunomiebi and Akubueze, 2021). These include behaviours such as absenteeism, being late for work, engaging in off-duty behavior, theft, and substances (Koopmans, 2011). Counterproductive work behaviour is related to the behaviour that could harm the well-being of an organization. It includes behaviours such as absenteeism, being late for work, engaging in off-task behavior, theft, and substance abuse. The forms of counterproductive work behavior are such as too much longer rest, complaining, wrong work, and aggression (Koopmans, 2011). Therefore, the hypothesis in this study is:
H5: Counterproductive work behaviour determine tax volunteer performance
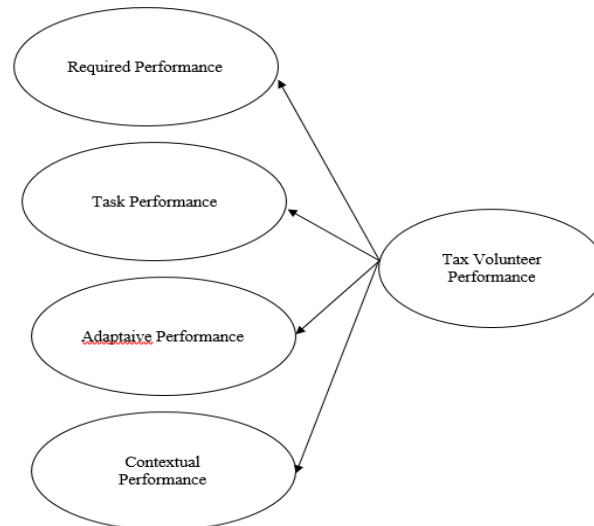
Figure 1. Conceptual Framework

RESEARCH METHOD
Construct Measurement

The result of the confirmatory factor analysis loading factor test is displayed in Table 1 below:

Table 1. Construct Measurement

Latent Variables	Manifest Variables	Convergent Validity		
		Loading	Validity	Rank
Tax Volunteers Performance	Required Performance	0.833	Valid	4
	Task performance	0.901	Valid	1
	Contextual Performance	0.899	Valid	2
	Adaptive Performance	0.886	Valid	3

Based on the table above, it can be seen that all Loading Factor values are 0.500. Thus, it can be concluded that the validity of all manifest variables to latent variables is good, where the best aspect in forming the Tax Volunteer Performance variable is Task Performance (X2) with the highest loading factor of 0.901. So, if the decision maker wants to increase the value of the Tax Volunteer Performance, the statistical recommendation is to prioritize the increase in the Task Performance Aspect (X2).

Hypotheses Test

Discriminant validity to measure values based on cross-loading measurements with constructs. The results of the Cross-loading analysis above are as follows: Indicator X1.1 – X1.5 has a higher Loading factor value in measuring the Required Performance (X1) variable compared to the Cross Loading value with other variables, this shows that the indicators in the Required Performance (X1) variable are declared valid and free from ambiguity. It is known that the X2.1 – X2.4 indicator has a higher Loading factor value in measuring the Task Performance (X2) variable compared to the Cross Loading value

with other variables, this shows that the indicators in the Task Performance (X2) variable is declared valid (valid) and free from ambiguity. Based on the results of cross-loading, it is known that the X3.1 – X3.4 indicator has a higher Loading factor value in measuring the Contextual Performance (X3) variable compared to the Cross Loading value with other variables, this shows that the indicators in the Contextual Performance (X3) variables are declared feasible (valid) and free of ambiguity problems. For the adaptive performance variable, it is known that the X4.1 – X4.5 indicator has a higher Loading factor value in measuring the Adaptive Performance (X4) variable compared to the Cross Loading value with other variables, this shows that the indicators in the Adaptive Performance (X4) variable declared feasible (valid) and free of ambiguity problems. The test results for the X5.1 – X5.4 indicator have a higher Loading factor value in measuring the Counter-productive Work Behaviour (X5) variable compared to the Cross Loading value with other variables, this shows that the indicators in the Counter- productive Work Behaviour variable (X5) are declared valid and free of ambiguity problems.

Based on the results above (see Table 1), it is known that there were still loading factor values that were declared invalid, namely the Counterproductive Work Behaviour (X5) dimension with a loading factor value of 0.092 < 0.500 (Invalid / Inappropriate). If there are sub-variables / dimensions that are declared invalid, the procedure for the constructed Second-Order CFA Model must be reduced (simplified) or eliminated so that the formation of a construct/concept/variable holistically becomes more essential, i.e. only involves dimensions that are truly capable of measuring and relevant to the topic under study, especially regarding the formation of theories about the concept of Tax Volunteer Performance (X). So, after retesting the second stage of Confirmatory Factor Analysis (CFA 2nd Order), the following results were obtained.

Table 2. Confirmatory Factor Analysis 2nd Order

Variabel	Sub-Variabel	Convergen Validity (Loading > 0,5 = Valid)		
		Loading	Information	Ranking
Tax Volunteer Performance (X)	Required Performance (X1)	0,833	Valid	4
	Task Performance (X2)	**0,901**	**Valid**	**1**
	Contextual Performance (X3)	0,899	Valid	2
	Adaptive Performance (X4)	0,886	Valid	3
	Counterproductive Work Behavior (X5)	0,092	Invalid	5

Based on the Confirmatory Factor Analysis (CFA) Diagram above (see Figure 1), it states that the Tax Volunteer Performance (X) was more dominantly measured by the Task Performance (X2) sub-variable / dimension, with the highest Loading Factor contribution of 0.901. This means that the high value of the Tax Volunteer Performance variable (X) was more dominantly determined by the high results of the Task Performance dimension / sub-variable (X2), where the most decisive indicator is the Key Performance Indicator (KPI) to increase the Task Performance dimension / sub-variable (X2) is an

indicator of X2.4 (completion of tasks) with the highest loading factor of 0.849.

The results depict the Second Order Confirmatory Factor Analysis (CFA) above, it can be concluded that if the management / decision-maker wants to increase the value of the Tax Volunteer Performance variable (X), statistically recommendations can prioritize the improvement of the value on the Task Performance dimension / sub-variable (X2), especially the most decisive indicator as a Key Performance Indicator (KPI), namely the X2.4 indicator (Completion of tasks).
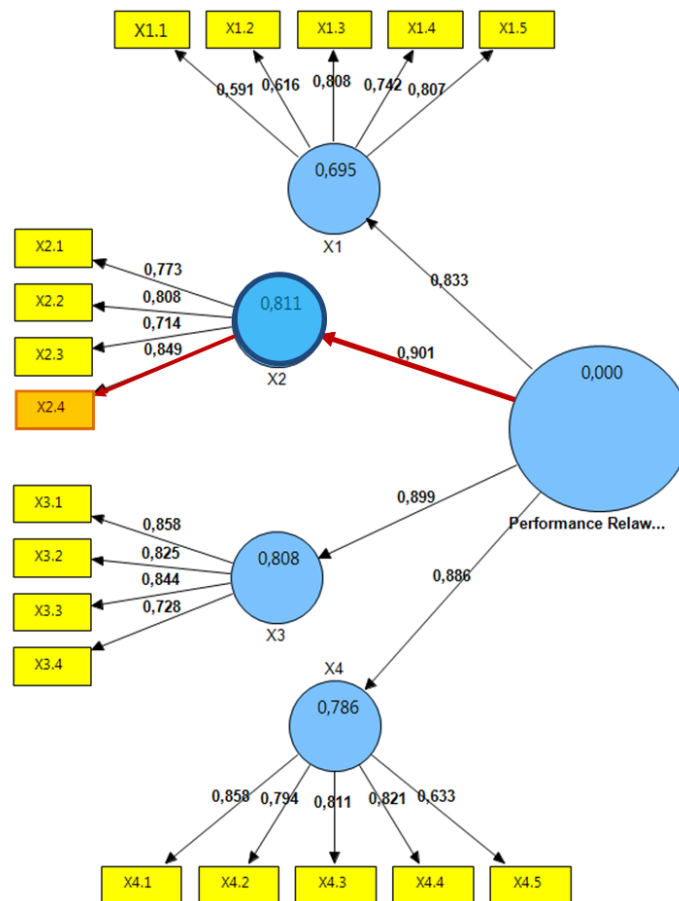

Figure 2. Structural Model Output

RESULT AND DISCUSSION
Task Performance as a Determinant of Tax Volunteer Performance

The Task Performance variable (X2) was measured by using 4 question items. Each answer has a value, then the answer score is accumulated which is then used to categorize variables based on the average respondent's answers. Based on the respondents' answers, it can be seen that the most dominant indicator is in question number 3, with the highest average (Mean) of 3.92 (classified in the Very High category), namely a statement regarding "Do you think that the oral and written communication of tax volunteers already well?", where the majority of respondents as many as 104 people or 92% answered Strongly Agree. Meanwhile, the weakest indicator is in question number 2, with the lowest average (Mean) of 3.81 (classified in the Very High category), namely the statement regarding "Is the knowledge of tax volunteers good on the work they do?" , Where the majority of respondents as many as 92 people or 81.4% answered Strongly

Agree. The results show that the average accumulation (Mean) of all answers per item in the Task Performance (X2) variable was 3.87. Thus, it can be concluded that generally the Task Performance (X2) variable was included in the Very High category.

Task performance shape tax volunteer performance in assisting tax return reporting. It supports that task performance represent tax volunteer performance. Due to the statistical result, task performance show the highest factor of performance. It depicts that tax volunteer performance represented by the individual capability to fulfil the task in assisting taxpayer.

Contextual Performance as a Determinant of Tax Volunteer Performance

The Contextual Performance (X3) variable was measured by using 4 question items. Each answer has a value, then the answer score was accumulated which was then used to categorize variables based on the average respondent's answers. Based on the respondents' answers, it can be seen that the most dominant indicator is in question number 3, with the highest average (Mean) of 3.96 (classified in the Very high category), namely the statement regarding "Do tax volunteers behave politely when serving you? ", where the majority of respondents as many as 109 people or 96.5% answered Strongly Agree. Meanwhile, the weakest indicator is in question number 4, with the lowest average (Mean) of 3.91 (classified in the Very High category), namely the statement regarding "Do you use effective communication when serving tax volunteers?" , where the majority of respondents as many as 103 people or 91.2% answered Strongly Agree. The results showed that the average accumulation (Mean) of all answers per item in the Contextual Performance (X3) variable was 3.94. Thus, it can be concluded that in general the Contextual Performance (X3) variable was included in the Very High category. Result shows that contextual performance valid in indicate performance. The skills of tax volunteer determine their performance.

Adaptive Performance as a Determinant of Tax Volunteer Performance

The variable Adaptive Performance (X4) was measured using 5 question items. Each answer has a value, then the answer score was accumulated which was then used to categorize variables based on the average respondent's answers. Based on the respondents' answers, it can be seen that the most dominant indicator is in question number 2, with the highest average (Mean) of 3.89 (classified in the Very High category), namely the statement regarding "Are tax volunteers open -minded when serving you? ". The majority of respondents, as many as 101 people or 89.4% answered Strongly Agree. While the weakest indicator is in question number 4, with the lowest average (Mean) of 3.81 (classified in the Very High category), namely a statement regarding "Do tax volunteers already have good analytical skills?". The majority of respondents, as many as 91 people or 80.5% answered Strongly Agree. The results showed that the average accumulation (Mean) of all answers per item in the Adaptive Performance (X4) variable was 3.87. So, it can be concluded that in general the Adaptive Performance (X4) variable was included in the Very High category. The study prove that the tax volunteer capabilities to adapt with working environment determine their performance.

Required Performance as a Determinant of Tax Volunteer Performance

The Required Performance (X1) variable was measured using 5 question items. Each answer has a value, then the answer score was accumulated which was then used to categorize variables based on the average respondent's answers. Based on the

respondent's answers, it can be seen that the most dominant indicator is in question number 4, with the highest average (Mean) of 3.94 (classified in the Very High category), namely the statement regarding "Do tax volunteers serve you well?". The majority of respondents, as many as 106 people or 93.8% answered Strongly Agree. Meanwhile, the weakest indicator is in question number 3, with the lowest average (Mean) of 3.82 (classified in the Very High category), namely a statement regarding "Are tax volunteers already professional in carrying out their duties?". The majority of respondents, as many as 94 people or 83.2% answered Strongly Agree. The results show that the average accumulation (Mean) of all answers per item in the Required Performance (X1) variable was 3.88. Thus, it can be concluded that in general the Required Performance (X1) variable was included in the Very High category.

CONCLUSION

This study has provided an empirical investigation in determining the determinants of tax volunteer performance. The finding shows that adaptive performance, task performance, required, and contextual performance are the determinants of tax volunteer performance. The results prove that task performance was the most dominant factor in determining tax volunteer performance. It means that high task performance in a person is influenced by indicators in the form of the ability to complete work tasks, the quantity of work, quality of work, work skills, job knowledge, keeping knowledge up-to-date, working accurately and neatly, planning and organizing, administration, decision making, problem-solving, oral and written communication, monitoring and controlling resources .

This research also offers implications for the Directorate General of Taxation as the policy makers that create the tax volunteer program and the strategic implementation. The findings in this study emphasize the importance of strengthening the tax volunteer's work quantity and quality with the competence and problem-solving ability. This study is limited to the individual taxpayers who are assisted by tax volunteers in their reporting obligation activity. Future studies could consider to expand the measurement and sample size.

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