

MONITORING AND EVALUATION OF THE TAX VOLUNTEER PROGRAM FOR THE COUNTRY IN SUPPORTING THE DIGITAL TRANSFORMATION OF TAX ADMINISTRATION

Nathan Al Difari ^{1*}, Abdal ¹

¹ Program Studi Administrasi Publik, Universitas Islam Negeri Sunan Gunung Djati, Indonesia

Email Correspondence: nathanaldifari3@gmail.com

Abstract

The Tax Volunteer Program for the Nation (RENJANI) is a strategic initiative of the Directorate General of Taxes (DGT) that utilizes trained university students as volunteer tax service agents. Amidst the acceleration of the digital transformation of Indonesian tax administration through the implementation of the Coretax system and the expansion of electronic services, RENJANI serves as a bridge between taxpayers and the ever-changing tax system. This study aims to analyze the effectiveness of the RENJANI program, identify obstacles to its implementation, and explain its contribution to the digital transformation of taxation and public services. Using a qualitative approach with a systematic document study method, data were obtained from tax regulations, official DGT reports, academic publications, and relevant public policy documents for the 2019–2023 period. The analysis was conducted through source triangulation and the CIPP (Context, Input, Process, Product) evaluation framework. The results show that RENJANI has contributed significantly to increasing tax compliance and literacy, with the number of taxpayers served increasing from 23,450 (2019) to 78,340 (2023), and the service satisfaction index reaching 86.1%. However, this program faces obstacles. Structural challenges include digital infrastructure disparities in the 3T (frontier and remote) regions, variations in volunteer capacity, and rigid institutional coordination. The novelty of this research lies in the comprehensive application of the CIPP evaluation framework to university-based volunteer programs in the context of the digitalization of Indonesian public administration. Policy implications include the need for standardization of training modules, strengthening cross-sector coordination protocols, and integrating RENJANI into the digital tax governance ecosystem.

Keywords: Tax Volunteers ; Renjani; Digital Transformation Of Taxation ; Program Evaluation ; Public Administration

INTRODUCTION

The digital transformation of tax administration in Indonesia is entering a critical phase with the implementation of the Coretax system starting in 2024, replacing the SIDJP system that has been operating for more than two decades. This change requires comprehensive adaptation, not only from tax officials, but also from the entire taxpayer ecosystem, which will number more than 69 million registered as of 2023. In this context, the existence of the Tax Volunteer Program for the Nation (RENJANI) is gaining increasingly strategic relevance as a mechanism to assist taxpayers in navigating the digital tax system (DGT, 2023).

The RENJANI program, which is strengthened by the Decree of the Director General of Taxes Number KEP-66/PJ/2016 and reinforced by various derivative regulations, is an example of the co-production paradigm in public services where the community, especially students from *CV NASKAH ACEH*

partner universities , actively participate as service actors . During the Annual Tax Return reporting period , volunteers who have received intensive training are placed at the Tax Service Office (KPP) and KP2KP. They assist taxpayers in completing the Tax Return independently using electronic services such as the e-Filing platform. (Ostrom, 1996) ; (Bovaird, 2007) .

Although RENJANI has been running for almost ten years , comprehensive evaluations of the program are still very limited in the academic literature in Indonesia. Most existing studies do not integrate analysis within a broader digital transformation framework . Instead , they focus on technical aspects of volunteer training or partial service satisfaction . One of the main reasons for conducting this study is a lack of research : no study has comprehensively evaluated RENJANI using the CIPP framework and placed it within the context of the dynamics of digital tax management in Indonesia (Widodo & Astuti, 2022) .

The urgency of this research is reinforced by two main factors . First , Coretax implementation requires the support of a strong digital tax literacy ecosystem within the community . Second , the DGT's formal compliance ratio target , which remains at 73.4 % as of 2023, indicates that community - based interventions such as RENJANI are still urgently needed (DGT, 2023) . Thus , an evidence -based evaluation of RENJANI is not only academically relevant but also has direct policy implications .

This study specifically aims to analyze the effectiveness of the implementation of the RENJANI program in supporting digital tax services , identify structural and operational obstacles to program implementation , and explain the contribution of RENJANI to the digital transformation of Indonesian tax administration .

LITERATURE REVIEW

Co-Production in Digital Public Services

The concept of co-production popularized by Ostrom defines the phenomenon in which individuals outside public organizations contribute to the production and delivery of public services (Ostrom, 1996) . In its development , Alford expanded this concept to include the voluntary motivational dimension that encourages citizen participation in public services , while Pestoff et al. differentiate between individual co-production and collective co-production (Alford, 2009) ; (Pestoff et al., 2012) . RENJANI fits neatly into the category of collective co-production organized through higher education institutions .

In the context of e-government and digital governance, the digital transformation of public services creates new demands on the capacity of service users , which opens up space for co-producers who act as technology mediators (Cordella & Tempini , 2015) . This role aptly describes the function of RENJANI volunteers who not only assist with filling out forms , but also function as digital tax literacy agents .

Previous studies have shown that college volunteer programs in the tax sector can increase voluntary taxpayer compliance by 15–20 percent in the areas served . However , these studies did not examine the sustainability of the program or its relationship to comprehensive digital transformation indicators (Lestari & Prasetyo , 2021) .

Digital Transformation in Tax Administration

According to the OECD (2020), digital transformation in tax administration is a global trend . This trend is referred to as tax administration 3.0, meaning taxation is fully integrated with real-time digital data and transactions. The Indonesian Directorate General of Taxes' digital transformation roadmap consists of three main pillars : modernizing core systems (Coretax), digitizing tax business processes , and improving taxpayer digital literacy .

A study comparing twelve developing countries found that the main obstacle to digital tax transformation is the lack of digital literacy between the systems offered and user capacity , rather than technological infrastructure (Mahmood et al., 2022). This is a particularly pressing issue in Indonesia due to its diverse demographic structure and significant digital divide between regions . The RENJANI (National Tax and Tax Administration) relies on significant differences between system capacity and user capacity .

According to a study on e-Filing in Indonesia, direct assistance from professionals increased the success rate of self - filing tax returns by up to 43 % compared to unassisted tax filing (Nugroho, 2020). These results support the argument that even in the era of service automation , human- mediated digital service programs like RENJANI have an irreplaceable role .

Program Evaluation Framework : CIPP Model

The primary analytical tool in this study is the CIPP (Context, Input, Process, and Product) evaluation framework . This model can encompass the entire program cycle , from design to effect , and is relevant for evaluating complex public policy programs (Stufflebeam, 2003) . Previous research used a similar model for a community- based tax education program , but its focus was limited to quantitative and qualitative outcomes . In its operationalization for RENJANI, the context dimension refers to the policy foundation and social needs that justify the program; the input dimension includes human resources , budget , and infrastructure ; and the process dimension includes implementation and coordination mechanisms (Widodo & Astuti, 2022) .

METHOD

This research uses a qualitative approach with a systematic document study design , which is considered appropriate for answering evaluative and interpretive research questions regarding government policies and programs (Creswell & Poth , 2018) . This approach allows for in-depth analysis of policies , program reports , and institutional contexts .

Data sources include three categories : (1) regulatory documents , including the Decree of the Director General of Taxes regarding RENJANI, the Regulation of the Minister of Finance regarding tax modernization , and the DGT digital transformation roadmap ; (2) official DGT reports , including the 2019–2023 DGT Performance Report and tax statistics (DGT, 2019–2023) ; and (3) academic literature from SINTA -accredited national journals and reputable international journals in the fields of public administration , digital governance, and taxation .

Data analysis follows source triangulation and theory triangulation procedures . Data from various sources are integrated in the CIPP dimension- based analysis matrix . (Miles et al., 2014) . Quantitative data in the program report is used as descriptive supporting evidence .

The validity of the research is guaranteed through : (1) member checking of the findings by referring to primary documents ; (2) audit trail of source documentation ; and (3) peer debriefing through an academic review process . The main limitations are reliance on secondary data and limited access to RENJANI's internal operational data that has not been officially published .

RESULTS AND DISCUSSION

The context dimension analysis shows that RENJANI has a solid policy foundation and strong relevance to the needs of Indonesia's tax administration transformation . This program is rooted in the mandate of Law No. 28 of 2007 concerning General Provisions and Tax Procedures (KUP), which emphasizes the principle of self-assessment and increasing voluntary compliance (UU KUP, 2007) . At the operational level , RENJANI was confirmed by the Decree of the Director General of Taxes and strengthened by an MoU between the DGT and partner universities .

From a needs perspective , there is a significant gap between the capacity of the DGT's formal services and the volume of taxpayers that need to be served . As of 2023, the DGT has approximately 45,000 employees to serve more than 69 million registered taxpayers , with a ratio of 1:1,533 which far exceeds optimal service standards (DGT, 2023) . RENJANI is present as a structural solution to close this gap , especially during the critical period of Annual Tax Return reporting .

The program's contextual relevance is further strengthened by the digital transformation agenda , which requires mediators with technical knowledge and communication skills with taxpayers from diverse backgrounds . From a co -production perspective , student volunteers have comparative advantages : high digital literacy , generational empathy with millennial taxpayers , and intrinsic motivation related to developing academic and professional competencies (Pestoff et al ., 2012) .

On the other hand, the input dimension of RENJANI shows a growth trend consistent with noteworthy heterogeneity. The number of partner universities increased from 125 in 2019 to 218 in 2023, indicating a significant expansion of the program ecosystem, according to DGT data. The program's input capacity from 2019 to 2023 is depicted in Table 1 (DGT, 2019-2023)

Table 1. Development of RENJANI Program Capacity 2019–2023

Year	Number of Volunteers	KPP Involved	WP Served	Satisfaction Index
2019	1.245	89	23.450	78,2%
2020	987	65	15.230	74,5%
2021	1.567	112	31.890	81,3%
2022	2.134	148	52.670	83,7%
2023	2.891	175	78.340	86,1%

Source : Processed from the DGT Performance Report (2019-2023).

Available : <https://pajak.go.id/en/kinerja-page>. *Data for 2020 has decreased due to the COVID-19 pandemic .

Two important insights are demonstrated in the data in Table 1. First, the program's resilience to external disruptions: although 2020 saw a decline due to the pandemic, the rapid recovery in 2021 and 2022–2023 demonstrates a high capacity for adaptation. Second, there is a positive correlation between the increase in the number of volunteers and the service satisfaction index (from 78.2% in 2019 to 86.1% in 2023), indicating that increased capacity is accompanied by improved quality. (DGT, 2023) .

Process dimension analysis reveals a structured implementation design but faces coordination challenges in the field . The RENJANI operational flow includes three phases : the preparation phase (October– December) , the implementation phase (January–March), and the evaluation phase (April–May). In the context of digital transformation , the implementation phase has undergone significant evolution from manual SPT assistance to digital service assistance and initial socialization of the Coretax system to taxpayers (OECD, 2020) .

The coordination mechanism between the Directorate General of Taxes (as principal), universities (as recruitment agents and trainers) , and the Tax Office (as placement locations) is the most critical and vulnerable element of the process . Document analysis shows that coordination effectiveness is highly dependent on the quality of the personal relationship between the university coordinator and the head of the local Tax Office service section , creating unsystematic implementation variations , a finding consistent with Lestari and Prasetyo's research (Lestari & Prasetyo , 2021) .

Significant process innovations were identified in several flagship programs : Tax Goes to Campus, which brings tax services directly to campuses ; RENJANI Marketplace, which integrates tax awareness with e-commerce platforms; and the Pajak Bertutur program , which promotes tax literacy in MSME communities . These innovations demonstrate the program's capacity to adapt to the evolving digital ecosystem .

The product dimension is crucial for evaluating the program. Three key indicators—taxpayer satisfaction, service volume, and contribution to tax compliance—show consistent positive trends in longitudinal achievement data. Table 2 illustrates RENJANI's contribution to various aspects of digital tax transformation. (DGT, 2023) .

Table 2. Contribution of the RENJANI Program to the Digital Transformation Dimension of Taxation

Dimensions of Digital Transformation	PERAN KING	Measurable Achievements
e-Filing & e-SPT	Technical assistance in filling out digital SPT	52,670 taxpayers assisted (2022)
Coretax Readiness	Socialization of new system features to WP	34% increase in adoption after socialization
Digital Tax Literacy	Digital media-based tax education	Service satisfaction 86.1% (2023)
Tax Inclusion	New WP outreach for MSME & millennial segments	Compliance ratio increased by 12.4% (2019-2023)
Service Innovation	Pilot Tax Goes to Campus & Marketplace	14 new service model innovations documented

Source : Processed from the DGT Performance Report (2019-2023)

From a co-production theory perspective , RENJANI's contribution goes beyond the instrumental function of filing tax returns. The program operates as a co-production mechanism at three levels: the individual level (helping individual taxpayers access digital services), the community level (building the collective capacity of the taxpayer community), and the systemic level (providing field feedback to the DGT on barriers to digital system adoption) (Bovaird, 2007) .

The most significant aspect is RENJANI's role as a human buffer in the tax system change management process . Every major system transition from e-Filing to e-Form, now to Coretax, has faced resistance and confusion from users . RENJANI provides personalized service that cannot be replaced by chatbots or digital FAQs, especially for taxpayers with limited digital literacy (Nugroho, 2020) .

The 86.1% satisfaction index in 2023 surpassed the national average of 83.5% for public service satisfaction, based on the Ministry of Administrative and Bureaucratic Reform's Public Satisfaction Survey. More significantly, taxpayers who received RENJANI assistance demonstrated higher levels of digital self - efficacy , as measured by the percentage of those able to independently complete their tax returns the following year without assistance (DGT , 2023) .

Despite the positive achievements above , document analysis identified a number of structural constraints that limited program optimization . Table 3 presents a matrix of constraints , impact levels , and evidence -based recommendations .

Table 3. Matrix of Constraints to Implementation of the RENJANI Program and Policy Recommendations

Dimensions	Main Obstacles	Impact Level	Recommendation
Digital	Limited internet access	High	Network expansion & offline tools

Infrastructure	in 3T areas		
Human Resources Capacity	Volunteer technical competency variations	Currently	Standardization of training & certification
Institutional Coordination	Synchronization of the Directorate General of Taxes, universities, and Tax Offices	Currently	A more structured MoU protocol
Taxpayer Literacy	Low digital understanding of WP in the MSME segment	High	Segment-based adaptive education module
Program Sustainability	Dependence on academic cycles	Currently	Integration with structured internship programs

Source : Compiled from DGT program evaluation reports , academic documents , and regulatory analysis . The impact level is determined based on the frequency of issue occurrence in the program evaluation documents .

Digital infrastructure constraints in the 3T (frontier , outermost , and remote) regions represent the most fundamental challenge . Statistics Indonesia (BPS) data (2023) shows that high -speed internet penetration in Eastern Indonesia has only reached 48.3%, compared to 89.7% in Java and Bali. This disparity directly limits the effectiveness of RENJANI's digital assistance at the Tax Office (KPP) in the 3T regions (BPS, 2023) . Recommended solutions include the development of an offline- based SPT filling module that can be synchronized when a connection is available .

The second significant obstacle is the disparity in volunteers' technical skills. Although training modules have been established nationally, implementation at partner universities varies. According to an internal DGT evaluation, 23% of volunteers still require additional guidance to understand complex e-Filing features (DGT, 2023). This suggests that stricter minimum competency standards and certification mechanisms are needed. Institutional coordination is fragmented, a third systemic obstacle.

Within the trilateral structure of the Directorate General of Taxes (DGT), universities , and tax offices, there is no standard protocol governing communication flows , escalation mechanisms , or joint evaluation procedures . As a result , lessons learned from best practices in one tax office are not systematically circulated to other tax offices, a problem theoretically linked to the concept of institutional fragmentation in the public administration literature (Cordella & Tempini , 2015) .

The novelty of this research can be described in three dimensions. First, the new analytical framework: the CIPP model can be applied comprehensively to college tax volunteer programs; it provides a replicable evaluation template (Stufflebeam, 2003). Second, the updated perspective: this research explicitly incorporates RENJANI into the digital government transformation narrative. This opens up a discussion about the role of human agency in a digital service ecosystem that has largely focused on technology. Third, the novelty of the empirical contribution: the longitudinal analysis from 2019–2023 provides the first historical database that can be used to assess future policy impacts.

Theoretically, the findings of this study enrich the discourse of co-production in the context of digital governance by demonstrating that human co-producers are irreplaceable even when services have been fully digitized, a nuance that has not been sufficiently explored in the Ostromian literature on co-production (Ostrom, 1996; Pestoff et al., 2012). These findings contribute to the development of the concept of 'digital co-production' as a distinct analytical category in public administration studies.

Three main policy recommendations are based on the results of this study: (1) The Directorate General of Taxes (DGT) should create an integrated RENJANI Management Information System (SIM-REJANI) for data standardization and real-time monitoring; (2) The Ministry of Education and Culture should incorporate the tax volunteer program into the Independent Learning-Independent Campus (MBKM) scheme with clear credit weights; and (3) the DGT should create a special RENJANI module to accompany Coretax socialization to priority taxpayer segments.

Conclusion

This study concludes that the Tax Volunteer Program for the Nation (REJANI) is an effective co-production instrument in supporting the digital transformation of Indonesian tax administration, with consistent empirical evidence throughout the 2019–2023 period. In the Context and Input dimensions, the program has a strong regulatory foundation and continuously growing resource capacity. In the Process dimension, digital-based innovations have expanded the program's reach and relevance. In the Product dimension, REJANI has significantly contributed to increasing service volume, taxpayer satisfaction, and digital tax literacy with a satisfaction index reaching 86.1% and taxpayers served increasing by 234% in five years (DGT, 2023).

However, three structural constraints hinder program optimization: disparities in digital infrastructure in the 3T (United Nations, 2023) regions, variations in volunteer capacity across institutions, and fragmented institutional coordination. These constraints require systemic policy interventions, not just partial operational improvements.

Theoretically, this study contributes to the development of the concept of digital co-production as an analytical category in public administration studies, demonstrating that human agents continue to play a critical role in the digitalized service ecosystem (Bovaird, 2007; Cordella & Tempini, 2015). Practically, this study provides a CIPP-based evaluative framework that can be an instrument for continuous monitoring of the REJANI program.

Future research is recommended to integrate primary data through in-depth interviews with volunteers, KPP coordinators, and taxpayers, as well as develop a measurement model for the long-term impact of REJANI on compliance levels based on longitudinal panel data.

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