Teacher’s Will to Promote Tax: A Preliminary Evidence to Build Tax People in Indonesia through Community Partnership

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Abstract
This article describes the teacher’s willingness to promote tax and the constraints. The often overlooked aspect of tax administration is the immense effort applied to build a partnership with the community to facilitate and improve voluntary compliance. Teachers, as one of informal leader in society, is such community. Primary data collected by survey method to high school teachers in Bogor and Jakarta in 2013 and 2015 respectively. This study finds that teachers have high willingness to participate in promote tax. Most of the them will transfer their tax knowledge and skill to their students and society. Furthermore, tax socialization and training can change their perspective of tax positively. However, lack of tax knowledge, both theoretically and practically, are the constraints. Most of them don’t do their tax obligation in tax reporting because they never receive any tax withheld evidence. As the recommendation, teacher’s empowerment as tax promoter can be one of solutions to develop tax people in Indonesia. Moreover, there should be more tax socialization and training for teachers, in this matter academician from universities can contribute more in such activities. The result of present study contributes to fields concerned with building tax people and improving tax morale. Further research to develop tax promoter concept from informal leader will be prospective for building tax people through community partnership.

Keywords: tax people, tax promoter, voluntary tax compliance, teacher, community partnership, tax socialization.

1. Introduction

Indonesia’s tax officers need assistances in expanding tax socialization to wider society so that they will become familiar with tax matter, one of the assistance can be from teachers. As the 41th rank of the World’s Biggest Population (The World Population and The Top Ten Countries with The Highest Population, 2012), it is an irony that Indonesia’s tax ratio remains low. As presented by Figure 1 below, compared with three other...
countries, Indonesia has the lowest tax ratio. Indonesia’s Individual tax revenue percentage of gross domestic product (GDP) in 2014 was only 1.06%, while corporate tax revenue percentage of GDP was 1.41%.

![Figure 1: Comparison of Income Tax Ratio Among the World’s Biggest Population Countries, Year 2014. (Source: various secondary data processed).](image)

Having a big population, normatively Indonesia’s tax revenue potentially dominated by personal income tax revenue. But in fact, the potential still unrealized. In the end of 2013, amount of Personal Income Tax Return (PITR) of personal taxpayer was just 14.7% [8].

The low level of the tax ratio is caused by the low level of tax compliance, particularly with the individual taxpayer. There are so many reasons of this low level of individual tax compliance. For instance, (1) low public trust to tax authority, people assume that their tax will be corrupted by the tax authority, (2) the society still can’t see the significant impact of their tax payment to public facility development, (3) most of people still not very common with the tax matter or not touchable by tax socialization program, (4) lack of tax authority number who gives the tax payer supervision and assistance (payers, 2013 - 2015).

Reason number (3) and (4) above are related. Lack of tax authority number causes a limitation in giving tax socialization to wider society. Tax officer number to total population in Indonesia is 1 to 7.700 (Tobing, 2013, p.25). This is really a non-ideal ratio compared to other countries (German’s ratio 1:727, Australia’s ratio 1:1000, Japan’s ratio 1:818.). Whereas, two crucial factors in tax compliance literature are fairness and interaction between tax authority and tax payers. Torgler’s hypothesis is that positive actions by the state are intended to increase taxpayer’s positive attitude and commitment to the tax system and tax payment (Torgler, 2007, p.18). This hypothesis is
proven by some teachers’ statement at a tax seminar (Observation result on a seminar “Tax Socialization for High School Teachers” in Bogor, West Java, 2013.), that they actually want to interact directly with tax authorities, along this time they feel like they are not touched by the tax authorities. In addition, teachers’ motivation is for getting more understanding about tax then finally they can have their tax compliance arise. This teachers’ behaviour unlike the common tax payers’ behaviour, Alink and Kommer say that taxpayers would prefer to have no contact with the Tax Administration, but if contact is needed they expect some service situations are fulfilled (Alink & Kommer, 2011, p.359).

From factual statement above, a hypothesis can be drawn, a factor that can makes people did not comply is not because they did not want to but closer to because they did not know how to. Directorate General of Taxation (DGT) should have been hand in hand with other institutions in doing tax education to the people, educational institution is one of prospective partner. All education levels and types can have contribution in manifesting Indonesia’s financial independence. Building tax people is one part they can participate. Sukiatto argues that it is crucial for building tax people in Indonesia. What is tax people? The people who familiar with tax and good understanding of tax (Sukiatto, 2013, p.80). Tax people manifestation will have followed by high level of tax consciousness. Tax conscious-culture is absolute in self-assessment system which is applied in Indonesia. Tax people will have tax minded that automatically increase tax compliance. Building tax people is not an instant process, but a long period of investment steps and shall be done since the early.

The struggle in increasing tax revenue is closely related to people consciousness. Although people’s tax consciousness has arisen, nevertheless there are so many people out there, both urban and rural, even still unfamiliar with tax and its utilities. Considering tax as the primary source of state revenue, thus it is important to educate people since the early age. In this matter, teachers can have significant roles to make it happen. In principle, education system in Indonesia always try to address the development demands. There is causality between educational advancements and development. Based on this reasoning, therefore teachers must able to give comprehension and motivation to their students, the students’ parent, and people around them so that they can actively succeed taxation. Teachers are informal leader in community, for that they can be role models. As informal leader, teachers able to explain, teach, and advocate the community to practice their tax awareness concept (Sugiharto, 1991, p.18). For this kind of roles, the writer calls it “Tax Promoter”.

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Tax promoter concept is different with tax agent concept. Tax agent or tax practitioners is defined as a person who prepares income tax returns and transacts business on behalf of taxpayers in income tax matters, and who is registered with the relevant Tax Agent's Board (Yuka & Valerie, 2001, p.1). Meanwhile, tax promoter is proposed to define a person who does tax socialization to others. In doing so, such person explains, teaches, and advocate their community to be aware of their tax obligations and do the compliance orderly. This role is significant due to the human resources problem of Tax Administration in Indonesia and the fact that knowledge of the tax system and the requirements involved is one of aspects influencing taxpayers’ non-compliance (Alink & Kommer, 2011, p.164).

After all, before empowering teachers as tax promoters, we need to know first how is their willingness to do so and their perspectives of learning taxation. Eekelen’s study assumed that “a will to learn” must be present before teachers engage in actual learning activities (Eekelen, 2005, p.63). Depart from this, the writer conducted a research with the objective are to describe teachers’ will to promote tax. This research is a preliminary study for proposing tax promoter concept to build tax people in Indonesia.

2. Research Method

Most of data was collected when respondents and informants was attending the tax seminar and training held by researcher. First avenue was in 2013 at a tax seminar held by KPP Pratama Bogor (Bogor Tax Office, West Java, Indonesia) in collaboration with Divisi Humas Kantor Wilayah Jawa Barat II Direktorat Jenderal Pajak (Public Relation Division of Regional Office of West Java II, DGT). The seminar title was “Pajak untuk Guru” (Tax for My Teachers). It gave information about what tax is, why it is imposed, what is the urgency, what are the benefit for development and education for specific, and what may happen if people don’t pay tax. These materials were purposed to evoke tax awareness among teachers. Second avenue was in 2015 at a tax training held by researcher in collaboration with KPP Pratama Jakarta Tanah Abang Dua (Tanah Abang Dua Tax Office, Central Jakarta, Indonesia). As the tax seminar, the training gave same information at first then continued with e-filling training. E-filling is an online tax reporting for individual tax payers using DGT web application.

Survey method was applied to 145 respondents to test some indicators of a will to learn among teachers: having ambition to dig knowledge about tax and participating new practices, being open to experiences, being pro-active, undertaking action to learn, and recognition of learning process and results. As complement, observation
was also done to capture interaction between teachers and tax officers and teachers’
zest of question-asking at the tax seminar and training. Semi-structured interview to 61
respondents became a strategy to do triangulation to validate and support all answers
in questionnaires. Data collected was processed with SPSS for quantitative data and
NVIVO for qualitative data.

3. Study Sample

Total respondents are 145 teachers. 61 teachers represent about 30 high school in
Bogor City, West Java Province. 84 teachers represent about 32 high school in Central
Jakarta City, DKI Jakarta Province. Most of them are economic teachers, who have
income tax material as part of the lesson.

4. Concept Description

4.1. Voluntary tax compliance

Alink & Kommer (Alink & Kommer, 2011, p.113) conclude that promoting voluntary
tax compliance was a dominant element in the mission statements of Tax Admin-
istrations. The European Commission also considers promoting voluntary compliance
as a part of strategic tax payer compliance model as a key requirement of efficient
tax administration. Many Tax Administrations have adopted this mission of voluntary
compliance, which is based on three principles: (1) in the performance of its tasks,
the Tax Administrations seek to improve compliance with the tax laws. Tax Adminis-
trations seek to maintain and improve compliance by tax payers, or the willingness
of tax payers to observe their tax obligations as voluntary as possible. (2) Voluntary
compliance by tax payers with their tax obligations has a dual-effect. The tax laws will
be better observed, which means greater effectiveness, and the Tax Administrations
can work more efficiently. (3) Compliance links two elements of the mission of the
Tax Administrations. Fair and proper treatment of tax payers is essential to achieve
compliance.

Kirchler & Hoelzl (Alink & Kommer, 2011, p.167) listed different variables determining
tax compliance and categorized these into those concerning social representation,
those concerning decision-making and those in interaction style between tax author-
ities and tax payers (illustrated in table 1). They concluded that the growing stream of
literature on tax behavior has not yet provided a comprehensive model.
Table 1: Classification of Determinants of Tax Compliance.

<table>
<thead>
<tr>
<th>Perspectives</th>
<th>Determinants</th>
<th>Sub-determinants</th>
</tr>
</thead>
<tbody>
<tr>
<td>Political (fiscal policy)</td>
<td>Tax system (complexity, tax rates, etc)</td>
<td></td>
</tr>
<tr>
<td>Social psychological: Mental (social) representations</td>
<td>Tax knowledge and mental concepts</td>
<td></td>
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<td></td>
<td>Attitudes: beliefs and evaluations</td>
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<td></td>
<td>Norms</td>
<td>Personal norms; tax ethics</td>
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<td></td>
<td>Perceived opportunity to evade</td>
<td>Social norms and identity</td>
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<td></td>
<td>Fairness perceptions</td>
<td>Societal norms</td>
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<td></td>
<td>Motivation to comply</td>
<td>Motivational postures</td>
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<tr>
<td>Decision-making</td>
<td>Rationale decision making</td>
<td>Audit probability Fines Tax rate Income</td>
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<td></td>
<td>Psychological aspects of decision-making</td>
<td>Sequence of audit: learning processes Heuristics, biases, frames Withholding phenomena</td>
</tr>
<tr>
<td>Self-employment (paying out pocket)</td>
<td>“cops against robbers” &quot;service for clients” perspectives</td>
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Alink & Kommer also indicate that taxpayers incur obstacles to voluntary compliance under the following general categories: complexity of the tax law; procedural difficulty with the IRS, including communication; burdensome reporting and tax filings; unreasonable penalty and interest assessments; insufficient encouragement to file and pay on a timely basis; perceived lack of importance or priority; and miscellaneous factors (lack of trust in government) (Alink & Kommer, 2011, p.169).

4.2. Tax morale

Many researchers have argued that tax morale seen as the intrinsic motivation to pay taxes, can help to explain the high degree of tax compliance. The first important findings of tax morale emphasized that economic phenomena should not only analyzed from traditional point of view, tax morale as an attitude regarding tax (non-
compliance. Strumple points out that treating taxpayers with great caution helps to cultivate tax morale and reduce tax compliance costs (Torgler, 2007, p. 4-5).

Potential factor that affects tax morale is religiosity. Religiosity might act as internal moral enforcement mechanism that prevents individuals from behaving in a certain way. Religiosity settles thought patterns and might inhibit illegal behaviour, acting as a sanctioning system that legitimates and reinforces social values. Therefore, it restricts the possibility set of individuals. Bringing the religiosity into the analysis introduces agents other than the state who pose a threat to violators (Torgler, 2007, p.20). The question is, how are religions perspectives about tax? This will be an interesting future study.

4.3. (Tax) socialization

Long & Hadden located socialization in effort to transform novices into group members and specifies the social activities involved in that process (Long & Hadden, 1985). Efficiency in socialization is dependent upon (1) the presence and cooperation among the group, (2) the complementary and reinforcing character of the traits of those who compose the group, (3) the presence of leadership, and (4) an identity of ideals and objectives [2]. Based on the description above, tax socialization can be defined as an effort of tax authority or related parties to give information, understanding, and coaching about all materials related with tax regulations. The purpose of tax socialization is to incur people’s knowledge about tax rights and obligation so that tax payers can fulfil their obligations orderly.

5. Literature Review

Recent research was conducted by Katharina Gangl, et al., about “Tax Payers’ Motivations Relating to Tax Compliance”. Tax compliance is assumed to be shaped by three main motivations to comply: enforced, voluntary, and committed motivation. Taxpayers, who hold an enforced motivation to comply, only pay taxes because of audits and fines for non-compliance. Voluntary motivated taxpayers respect the law and pay taxes because it is the easiest option. Committed motivation represents an intrinsic motivation, whereby taxpayers feel a moral obligation and responsibility to be honest. An enforced motivation is negatively related to tax compliance, whereas a committed motivation is positively related to compliance. Contrary to expectations, voluntary motivation is not related to tax compliance. Based on the present outcomes
it is suggested that tax authorities should present themselves as legitimate and benevolent in order to decrease enforced motivations and to foster committed motivations and subsequent high tax compliance [5]. Regarding to the problem of tax authorities number in Indonesia as mentioned, their presence is being proposed to be represented by teachers as the partner.

Basic research about how teachers learn and their willingness to do so is needed before conducting further research about teachers’ role as tax promoter concept. Before doing knowledge transfer to others, teachers must have sufficient tax comprehension and skill. In 2005, Ilse M. Van Eekelen revealed her study about “Teachers’ Will and Way to Learn”. The following behaviours are indicators of a will to learn among teachers: having the ambition to discover new practices, being open to experiences and other people, being proactive, attribution of successes and mistakes to internal causes, question-asking other performance, undertaking action to learn, and recognition of learning process and results (Eekelen, 2005, p.63). Most of these indicators are used in this study to discover how’s teachers’ perception about tax socialization and their will to promote tax.

6. Results

The research question is how teachers’ will to promote tax? Following six topics are as the result occurring most frequently, therefore examined further and described in Figures.

6.1. Teachers’ interest about tax

The first indicator is that teachers are having the ambition to discover new practices. This indicator was manifested into three questions: (1) are the tax socialization and tax training interesting for them? (2) do teachers have important role in promoting tax? (3) do teachers eager to promote tax? The result are as follows.

Figure 2 illustrates that 94% teachers are agree that tax socialization and training are interesting, 94% teachers also agree that teachers have important role in promoting tax, and 97% teachers said that they want to participate in promoting tax. These percentages represent high result of teachers’ interest about tax.

*Result 1: teachers’ interest about tax is high.*
6.2. Teachers’ openness in learning tax

The second indicator is that teachers are being open to new experience. This indicator was manifested into four questions asking about teachers’ opinion about the tax socialization and training: (1) does it broaden their tax insight? (2) is it beneficial for their knowledge? (3) is it needed by teachers? (4) does it give new perspectives? The result are as follows.

Figure 3 illustrates that 99% teachers agree that tax socialization and training have broaden their tax insight, 97% teachers agree that such activities are beneficial for them, 98% teachers said that they need this kind of non-formal education, and 83% teachers agree that the material gives them different perspectives about tax. These percentages show significant result of teachers’ openness in learning tax.

Result 2: teachers’ openness in learning tax is high.

6.3. Teachers’ proactive attitude

The third indicator is that teachers are being proactive. This indicator was manifested into two questions asking about teachers’ eagerness to promote tax: (1) will you forward your general tax knowledge to the students and people around? (2) will you teach the E-Filling to others? The result are as follows.

Figure 4 describes that 99% teachers said that they will forward their tax knowledge to their students and people around, and 89% teachers also said that they will teach
Figure 3: Teachers’ Openness in Learning Tax (n=145). (source: primary data).

Figure 4: Teachers’ Will to Transfer Tax Knowledge (n=145). (source: primary data).
E-Filling that they have learned to others. These percentages are representing crucial facts about teachers’ proactive attitude to transfer tax knowledge.

**Result 3:** teachers will be proactive to transfer their tax knowledge

### 6.4. Teachers’ will to undertake action to learn

The fourth indicator is that teachers undertaking action to learn. This indicator was manifested into two questions asking about teachers’ willingness to undertaking action to learn about tax: (1) do you interested to consult about tax? (2) Where will you go for further consultation after the seminar and training? The result are as follows.

![Figure 5: Teachers’ Interest to Consult about Tax (n=145). (source: primary data).](image)

Figure 5 shows that 88% teachers are interested to do tax consultation, and as illustrated in Figure 6 that 82% teachers prefer to go to tax office for further information, followed by tax agent or tax practitioners at 8%, and academia in university at 6%. Browsing at the internet and discuss with colleague are the least answer with only 2%. These percentages describe high result of teachers’ will to undertake action to learn tax.

**Result 4:** teachers’ will to undertake action to learn tax is high. Most of them prefer to go to tax office for further tax consultation.
6.5. Teachers’ recognition of tax learning process and the results to changed behaviour

The fifth indicator is that teachers recognize the learning process and the results. This indicator was manifested into three questions asking about teachers’ recognition about transfer knowledge process in the tax seminar and training and the result: (1) does it increase your tax awareness? (2) Will you submit your individual tax return for the current year? (3) Will you use E-Filling as your reporting media? The result are as follows.
Figure 7 illustrates that 95% teachers agree that tax socialization and training increase their tax awareness, 79% teachers stated that they will submit their tax return for current year after, and 77% teachers said that they will use e-Filling for tax reporting. Even not as high as other result, these percentages still can be categorized as high.

*Result 5: teachers recognize that their tax learning process results changes in their tax behaviour.*

### 6.6. Teachers’ questions about tax authorities performance

The sixth indicator is that teacher do the question-asking performance. There is no quantitative measuring in this topic, it was only observed from situation in the tax socialization and training. Observation objects were about interaction between teachers and tax officer, teacher’s curiosity about tax function in nation development, teacher’s questions about why they were never got tax socialization before and how they can develop their tax knowledge, and also about how they can participate in other similar activities. Generally, it was an interactive forum, and teachers showed their zest in doing discussion.

*Result 6: teachers are concern about relationship between tax authorities and communities.*

### 7. Discussion

The often overlooked aspect of tax administration is the immense effort applied to build a partnership with the community to facilitate and improve voluntary compliance (Langham & Paulsen, 2015, p.396). Teachers, as one of informal leader in society, is such community can be engaged. Unlike usual tax payers, who would prefer to have no contact with the Tax Administration (Alink & Kommer, 2011, p.359), teachers demand for more interaction. This is useful for building community partnership.

Result 1 mentioned that teachers’ interest about tax is high. Teachers agree that they have important role in promoting tax, therefore they are eager to promote tax. This is an initial capital in building tax people through communities’ partnership. The first reason of fact above can be related to characteristic of samples, that most of them are economic teachers. Tax is a part of materials in high school economic subject. Teachers need to develop their tax knowledge so that they can teach it well to students. High school students are future tax payer those must be educated since early. As well
said by Sukiatto that building tax people is a long investment step (Sukiatto, 2013, p.80). The second reason is that teachers realize that they are informal leaders among societies who have capabilities and bigger opportunities to do socialization function. Usually, people have more respects on teachers and will do listening when teachers are speaking or advising. Realizing this advantaging role and considering that they have morale responsibility in national development, teachers’ willingness to do tax promoting finally appeared.

Result 2 mentioned that teachers’ openness in learning tax is high. It should be a nature of teacher being open minded toward science. Human life will be developed as the science. Basically, every person is able to learn something new as they want. Teachers attended to the tax socialization and training represent the person who want to learn more about tax. Positively, after participating the seminar they got their tax insight be broadening. Some false understanding about tax regulation were rectified, for instance about personal exemption calculation, tax rights and obligation, and filling individual income tax return. Most of teachers said that they are interested and wish to get deeper discussion about how to fill tax return and tax payment slip properly. Not only beneficial for their teaching activity, but also for their personal tax compliance.

Difference perspectives about tax were also came up as the outcome. At the seminar, teachers were also provided with tax soft-knowledge. Dwi Astuti argues that soft knowledge must be presented for audience before the hard-knowledge for effective socialization [3]. Tax soft-knowledge including definition of tax; tax function of tax; tax imposing justification; what if people don’t pay taxes; crucial role of tax in state budget; the importance of tax for Indonesian education; etc. Tax hard-knowledge including formal and material provisions of tax, for instance: tax subject, tax object, tax rate, tax procedure in payment and reporting, etc. Before the seminar, each participant tends to has negative perspective about tax. Most of them do not realize the importance of tax in national development, specifically for education sector. They do not have idea that tax generates more than 75% of state revenue and 20% of state revenue are distributed for education sector. Another reason is that negative news about tax outweigh the positive one. Mass medias are more interested to broadcast bad news about tax, such as corruption by tax authorities, tax evasion by some big tax payers, DGT failure in achieving revenue target, etc. Eventually, bad-tax image comes corollary. Whereas, there are still a lot of good news about tax that can be blown-up, but they are not. Maybe because negative news raises higher benefit that positive news. Therefore, further research about using mass media to build tax people and its problems will be an exciting issue.
Furthermore, after got an enlighten at the seminar, teachers’ perspectives changed. They understand that tax is very important for Indonesia’s development at present. They also well informed that corrupt-officers are only small number of all tax officers. While the corrupts are exist, the good-officers are even more, and they need teachers’ hand right now as partner. Huge burden to collect revenue is on the tax officers’ shoulder, teachers come around that they are capable to make it lighter.

Result 3 mentioned that teachers will be proactive to transfer their tax knowledge. It is an advantage of being educator. Naturally, when an educator has some new (or old) knowledge they will not hesitate to share it, teach it, and give recommendation to others. That’s the reason why teacher is a proper actor for tax promoter. First group person targeted for knowledge sharing is student, followed by teachers’ family, colleagues, then people around. Finally, multiplier effect expected will become for real. The analogy is the tax authorities will have extra hands to cover tax payers.

Result 4 mentioned that teachers’ will to undertake action to learn tax is high. Most of them prefer to go to tax office for further tax consultation. After given basic tax knowledge, in fact teachers are eager to dig deeper. It is an important thing for tax promoter candidate because such initiative is needed, limited resources at DGT will make it difficult to keep engaged with communities without initiative from community partner. Teachers’ preference to go for tax consulting describes that they still have big trust to the authorities. This condition could be an advantage if DGT willing to build community partnership with teachers.

Result 5 mentioned that teachers recognize that their tax learning process results changes in their tax behaviour. Increasing teachers’ awareness of tax is an evidence that direct tax socialization is effective to change people’s mind set. It justifies the hypothesis that taxpayers, somehow, wish an interaction with the authorities. Face to face communication with no barriers may fix wrong-perception. The lowest behavioural changes happened to the willingness to submit the current year tax return and to use e-Filling, however the changes still can be categorized as a high level. It is a reasonable fact because along this time most teachers do not submit their tax return. Commonly, teachers do not receive tax withheld slip from withholder, whether they are in public or private high school. Thereby, they cannot submit the tax return which need tax withheld slip as an attachment. Teachers also do not have idea where they can obtain such document. This issue can be studied more by seeing how’s tax with holders (especially for teachers’ income) implement their tax obligation.

Result 6 mentioned that teachers are concern about relationship between tax authorities and communities. Along the seminar and training, it was observed that
teachers were enthusiastic. They were not only asked questions, but also expressed their opinion about how good and useful the program is. Some asked why this kind of program never been done before? One thing makes them never comply their tax obligation is because they are not touched by tax authorities, furthermore, this avenue end with their respectfulness to the tax authorities. Moreover, head of economic teachers’ association came and spoke to us and state that he will be ready anytime if him and his colleagues are needed for similar program.

This article outlines one of ways to build tax people in Indonesia regarding the lack of human resources in DGT. Tax promoter idea can be a considerable concept in engaging communities from informal leader sector. Future research can be conducted to analyze about how to strengthen teachers tax knowledge capacity, cost-benefit analysis, engagement scheme with the DGT, possibilities of other informal leader as tax promoter, etc.

8. Conclusion

As the result, from six indicators it can be stated that teachers have high willingness to promote tax. Most of teachers are interested about learning tax, open to receive new tax knowledge, will transfer tax knowledge to students and communities, will be proactive to get deeper tax knowledge from tax authorities, have positively changes about tax payer behaviour, and concern about teachers-authorities’ partnership. These are positive preliminary evidence to build community partnership in Indonesia through tax promoter from informal leader sector.

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**Internet**


