

# Role and Services of Tax Consultants (A Study of PT Ipajak Total Solusindo)

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## ABSTRAK

Penelitian ini bertujuan untuk menganalisis dampak konsultan pajak terhadap pemenuhan kewajiban perpajakan. Penelitian ini menggunakan metodologi kualitatif deskriptif, dengan memanfaatkan data primer yang diperoleh melalui wawancara, observasi, dan dokumentasi langsung dari perusahaan. Penelitian ini menyimpulkan bahwa konsultan memegang peranan penting dalam membantu wajib pajak dalam memenuhi kewajiban perpajakannya dengan mengingatkan wajib pajak untuk melapor, membantu dalam penyusunan laporan keuangan, dan menyediakan informasi perpajakan terkini, yang semuanya berkaitan dengan keandalan, daya tanggap, kepastian, dan empati.

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## ABSTRACT

*This study aims to analyze the impact of tax consultants on the fulfillment of tax obligations. This study uses a descriptive qualitative methodology, utilizing primary data obtained through interviews, observations, and direct documentation from the company. This study concludes that consultants play an important role in assisting taxpayers in fulfilling their tax obligations by reminding taxpayers to report, assisting in the preparation of financial statements, and providing up-to-date tax information, all of which are related to reliability, responsiveness, certainty, and empathy.*

## Kata kunci :

Layanan, Pajak,  
Konsultan Pajak

## Keywords :

Services, Tax, Tax  
Consultant



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## INTRODUCTION

As citizens, we need to contribute state revenue to be used for infrastructure development, such as bridges, schools, hospitals, and others that fall under the scope of taxes and even the APBN. Taxes are the main source of state revenue, contributing around 75% of all state revenues. The more taxes collected, the more infrastructure can be built in a country. Taxes are mandatory by law, imposed on individuals or entities, and the rewards cannot be felt directly and utilized as much as possible for the welfare of the people. It is undeniable that the tax industry has received extensive attention. In addition, the increasing role of taxes in the APBN has forced the government to make various efforts to focus and expand its subjects and objects.

Tax collection in Indonesia refers to the self-assessment system. The self-assessment system is the authority, trust, and obligation of taxpayers to calculate, deposit, and report the amount of tax owed. Taxpayers are individuals or entities,

including tax payments and tax collections, who have tax rights and obligations in accordance with laws and regulations. With this system, on the one hand, the community is trusted to calculate their own taxes; on the other hand, this is not an effortless thing for the community to do because of the complexity of understanding the tax provisions that occur in the tax regulations themselves. According to Subagio (1998), tax consultants are divided into two words, namely "consultant" and "tax.". The theoretical definition of a tax consultant is "A consultant is a specialist within a profession who completes the work necessary to achieve the client's desired outcome."

When combined with a tax consultant, a person or professional business entity who specializes in taxation aims to complete the work desired by the client in the field of taxation. The role of tax consultants is needed by various companies due to limited human resources in the company. According to Khairannisa & Chivesiyanny (2019), many companies do not have tax accountants, so they have difficulty fulfilling their tax obligations. Fulfillment of tax obligations has a series of stages that must be completed by the company starting from calculation, reporting, and payment.

Although some compliant taxpayers have little knowledge about taxes, this does not stop them from fulfilling their duties, including paying taxes. Taxpayers often seek the services of tax consultants due to lack of expertise, complicated service methods, and some unclear areas. Because taxpayers feel helped with all their responsibilities when tax consultants are there. Compared to individuals who do not use tax consultants, the level of taxpayer compliance will be higher for those who use them.

Compliance issues are a significant problem for the country. Tax avoidance, tax negligence, and tax evasion will occur due to low taxpayer compliance with their tax duties. One strategy to increase tax compliance is to explain tax knowledge and tax socialization to business taxpayers. Efforts to overcome this problem include expanding tax education, simplifying tax laws, increasing public and government transparency, and increasing tax intelligence and law enforcement.

Compliance is influenced by a number of things. claims that tax knowledge and information are what determine taxpayer compliance behavior. Hughes and Moizer (2015) Economic, psychological, moral, and social issues, as well as taxpayer behavior, can all impact tax compliance. There are several theoretical perspectives to observe taxpayer compliance. Economic, sociological, psychological, and behavioral theories are commonly used to assess taxpayer compliance. When tax experts follow ethical standards, taxpayer compliance increases, based on the concept of role theory. Ethical actions taken by tax consultants increase the level of tax compliance. Depending on the tax procedure, tax consultants help individuals or businesses (institutions) fulfill their tax responsibilities properly. Taxpayers will pay a fee to these tax consultants under the taxpayer compliance section. Both individual and corporate taxpayers are advised to use the services of tax consultants. One way taxpayers comply with their tax obligations and rights is by using them.

According to Lusiana and Elisa (2013), taxpayers can choose from three different types of tax consultants: careful, honest, and innovative consultants. Tax compliance can also be influenced by the advice of tax consultants. Proactive and careful advice are two categories of guidance that taxpayers may receive from tax consultants. The type of assistance expected from a tax consultant will determine the type of tax consultant to

choose. Therefore, it is clear how tax experts and their advisors can persuade taxpayers to pay their taxes. In 2015, Frecknall-Hughes and Kirchler Among their services are tax consulting and tax planning, which result in proactive steps to reduce the burden of tax obligations. To pay as little tax as possible, taxpayers must practice tax planning and management. Based on information from taxpayers registered in the Directorate General of Taxes (DGT) system, by the end of 2023, there were 72.46 million registered individuals. Meanwhile, taxpayers who are required to report SPT are 19,273,374 million people.

According to Supriyatin and Hidayati (2008), the attitude of taxpayers towards taxes and tax officers is still low, and most taxpayers do not understand taxes, resulting in low taxpayer compliance. According to Chandra (2017), External Relations of the Directorate General of Taxes, it is estimated that there are still 30 million individual taxpayers who do not pay taxes. In his press release, he said that the active role of the community and taxpayers in fulfilling their tax obligations is very low. The reason taxpayers do not comply with their tax obligations is because they find it difficult to understand the general provisions and procedures for taxation. This is because they do not understand the general provisions and procedures for taxation that apply in Indonesia and are not subject to heavy sanctions or fines.

Research conducted by Yuhertiana and Sofyan (2010) revealed that the reason clients/taxpayers hire tax consultant services is because clients need tax education and training. This aims for human resources owned by cooperatives to still be inexperienced in making good and correct tax reports. Another factor that is thought to influence interest in using tax consultant services for corporate taxpayers is the perception of tax consultants. The perception of tax consultants is thought to influence the interest in using tax consultant services for corporate taxpayers due to client perceptions. There is also a perception among taxpayers that using tax consultant services is more practical and easier than having to take care of matters related to taxation themselves, because tax consultants take care of all kinds of issues related to taxation issues, from calculating and making tax returns to paying taxes.

## **LITERATURE REVIEW**

### **Definition of Tax**

Tax is a mandatory contribution from the people to the state without receiving direct compensation based on the law to finance general expenditures (Rangkuti, Hidayat, & and Limaryani, 2019). Therefore, tax is one of the sources of state revenue, so that its collection can be enforced, both individually and in the form of a business entity.

### **Definition of Tax Consultant**

A tax consultant is a person who assists taxpayers in carrying out their rights and obligations in the field of taxation through efforts to provide consulting services so that the implementation of rights and obligations can be in line with tax regulations (PMK, 2014). Tax consultants also influence taxpayer awareness. The role of tax consultants is increasingly needed by various companies due to limited human resources in the company. Many companies do not have tax accountants, so they have difficulty fulfilling their tax obligations (Rizki Yuli, 2021).

## **Tax Consultant Role Indicators**

Based on the tax consultant role indicators according to Kotler (2000), there are determinants that can be used as measuring tools, namely:

Reliability is the ability of tax consultants to provide roles according to what is promised accurately and reliably. Performance must be in accordance with client expectations, which means timeliness, the same role for all clients without error, a sympathetic attitude, and with high accuracy. The essence of this reliability is that every tax consultant has reliable abilities, knows about the ins and outs of work procedures and work mechanisms, and corrects deficiencies or deviations that are not in accordance with work procedures.

Responsiveness is the ability to provide an immediate and appropriate role to clients by delivering clear information regarding the ability of tax consultants to assist clients and respond to their requests immediately. If responsiveness is given well for a constructive explanation, a direct explanation, if it is clearly understood by the client who receives the consultation, then the role of responsiveness is directly successful, and this becomes a form of success.

Assurance is the knowledge and politeness of tax consultants and the ability to maintain trust. Every form of service requires certainty of the role given. The form of certainty of a service is largely determined by the guarantee of the tax consultant who provides the role or service so that the client feels satisfied and confident that all forms of service matters carried out by the tax consultant are complete and completed with speed, certainty, ease, smoothness, and quality of the role given.

Empathy is providing sincere and individual or personal attention given to clients with an effort to understand the client's problems. This means that the consultant is able to understand the client with full attention, seriousness, sympathy, understanding, and involvement in various problems faced by the client.

The latest information on tax regulations that taxpayers need to know. Usually the government has issued several new policies that will affect the tax reporting and payment mechanisms. Tax consultants usually provide information directly or indirectly. This change aims to increase transparency and convenience for taxpayers in carrying out their tax obligations.

## **RESEARCH METHOD**

### **Location and Research Design**

This research was conducted at PT Ipajak Total Solusindo, which is a company engaged in tax consulting services. To achieve the desired objectives, the qualitative research method is considered appropriate to use in this research. Qualitative research aims to understand reality and see whether reality is in accordance with what is happening. Qualitative research is intended to understand social phenomena from the perspective of participants.

### **Data Collection**

In order to collect data, researchers use three techniques, namely, observation, interview, and documentation techniques. Research observations were carried out from the beginning of the internship at the company until the end of the internship period. The interview process in this study was carried out with questions and

answers, where the questions had been prepared by the researcher. The researcher also added several field notes and other important notes to obtain more accurate data. The researcher also prepared notes in the form of important points that the researcher would ask the informant. The question notes are in the form of a questionnaire that is attached regarding the main points to be asked. Making field notes, interviews, and transcripts of interview results is very helpful in the process of collecting qualitative research data. Data collection through documentation in this study obtained records of the establishment of PT Ipajak Totalsolusindo, company profile, and others.

### Data Analysis Techniques and Analysis

Data analysis techniques refer to an interactive model whose process consists of data collection, data reduction, data presentation, and drawing conclusions/verification. The data analysis process is carried out continuously during the study. In qualitative data analysis, it is carried out interactively and continues continuously until complete, until the data is saturated. Saturated data is marked by no longer obtaining new data or information.

## RESULTS AND DISCUSSION

Forms of tax consultant roles based on tax consultant role indicators according to Kotler (2000):

### 1. Reminding taxpayers to report (Assurance)

The researcher asked in the form of reminding taxpayers to report. The following are the results of the interview with Mr Ilo:

*"Kami selalu mengingatkan para klien untuk melakukan pelaporan melalui pesan pribadi atau email. Selain itu, kami juga biasanya memberikan pengingat saat sesi bimbingan dengan para klien."*

It means, "We always remind clients to report via private message or email. In addition, we also usually provide reminders during coaching sessions with clients." Relationship with Certainty or Assurance is an effective way to help taxpayers understand their obligations and reduce the risk of delays or errors in filling. On the other hand, it provides assurance that the reports submitted are in accordance with applicable regulations and standards. In our perception, reminding taxpayers to report is one way to improve tax compliance.

### 2. Helping taxpayers prepare financial reports (Reliability)

Tax consultants always prepare taxpayers' needs to help create financial reports and ensure all reports and tax documents are accurate. Here is an interview with Ms. Wanda:

*"Selaku konsultan pajak, kami selalu membantu wajib pajak dalam menyusun laporan keuangan. Penyusunan laporan keuangan tentu tidak mudah, sehingga kami melakukannya secara bertahap untuk menghasilkan laporan keuangan yang tepat dan akurat."*

It means, "As tax consultants, we always help taxpayers in preparing financial reports. Preparing financial reports is certainly not easy, so we do it in stages to produce accurate and precise financial reports."

The relationship between reliability is to reflect credible and accountable information, which in turn increases the trust of tax authorities and other stakeholders. In our view, helping to make a taxpayer's financial statements provide strategic insights, avoid fatal errors, and help companies navigate complexity.

### 3. Providing the latest information on taxation (Responsiveness)

The researcher asked for the latest information on taxation. Here are the results of the interview with Ms. Ani:

*"Biasanya wajib pajak berlangganan newsletter resmi dari Direktorat Jendral Pajak, mengikuti seminar dan workshop, aktif dalam asosiasi konsultan pajak, menyelenggarakan pertemuan bulanan dengan tim internal, dan menggunakan software perpajakan yang selalu diperbarui"*

It means, "Usually taxpayers subscribe to the official newsletter from the Directorate General of Taxes, attend seminars and workshops, are active in tax consultant associations, hold monthly meetings with internal teams, and use tax software that is always updated."

The relationship between resilience or responsiveness is When tax consultants proactively provide up-to-date information on regulations, policies, and changes in the tax system, taxpayers can quickly adapt and fulfill their obligations. In addition, building trust between tax consultants and taxpayers.

### 4. Helping clients with personal tax problems (empathy)

The researcher asked about the clients' personal tax problems. The following are the results of an interview with Mr. Fredy:

*"Biasanya para klien mengeluhkan masalah seperti dokumen-dokumen yang hilang, keterlambatan dalam membayar pajak, dan kesalahan laporan keuangan sehingga para konsultan yang harus menanganinya"*

It means, "Usually clients complain about problems such as lost documents, delays in paying taxes, and errors in financial reports so that consultants have to handle them."

The relationship between empathy and empathy is when clients are in urgent circumstances so that tax consultants are ready to help them. By showing empathy, a tax professional can further explore the needs and concerns of the client. This is to see the problem from the client's perspective so that it can provide a more relevant and effective solution.

## Forms Of Tax Consultant Services

The forms of tax consultant services provided by PT Ipajak Total Solusindo vary according to the needs of clients, ranging from individuals to companies.

### 1. Providing services in the form of education, such as internships and fieldwork practices.

The researcher has conducted interviews related to educational services. The following are the results of the interview with Ms. Jane:

*"Dengan diberikannya kesempatan untuk anak-anak yang masih kuliah yaitu kesempatan untuk merasakan dunia kerja yang sesungguhnya dalam program MBKM selama 6 bulan didalam perusahaan dengan pengalaman yaitu, Diberitahu tentang aturan pajak-pajak yang berlaku, Diberitahu tentang mengenai cara kerja perusahaan dalam menghadapi Wajib Pajak, Diberitahu tentang mengenai cara perusahaan menghadapi orang-orang pajak, Diberitahu tentang teknis cara pelaporan pajak. Secara umum mahasiswa tetap dapat menggunakan ilmu magang yang diberikan kepada mahasiswa"*

It means, "By providing an opportunity for students who are still in college, namely the opportunity to experience the real world of work in the MBKM program for 6 months in a company with experience, namely, being informed about applicable tax regulations, being informed about how the company works in dealing with taxpayers, being informed about how the company deals with tax people, and being informed about the technicalities of tax reporting. In general, students can still use

the internship knowledge given to students." In our view, internship education services can develop students' skills, connecting theory and practice. Through this experience, students can expand their professional network and increase their competitiveness in the workplace.

2. Provide guidance to clients or taxpayers for tax reporting.

The researcher conducted interviews in the field with clients or taxpayers for tax reporting. Here are the results of the interview with Mr Kevin:

*"Karena banyaknya Wajib Pajak yang tidak mengerti aturan-aturan pajak yang ada, sehingga Wajib Pajak terkadang mendapatkan denda atau sanksi pajak dikarenakan tidak mengetahui ketentuan yang berlaku. Dengan dibuatnya bimbingan ini ada beberapa alasan seperti, Agar klien atau Wajib Pajak dapat merasa terbantu oleh kami sehingga tidak menyebabkan Wajib Pajak membayar lebih banyak dari yang seharusnya dibayarkan, agar klient atau Wajib Pajak bisa memahami aturan-aturan pajak yang berlaku, Wajib Pajak yang keras kepala dijelaskan secara detail tentang aturan-aturan pajak yang berlaku, dan Wajib Pajak yang bertindak semaunya, diberikan pengetahuan tentang aturan perpajakan mana yang boleh dan tidak."*

It means, "Because many taxpayers do not understand the existing tax regulations, taxpayers sometimes get fines or tax sanctions because they do not know the applicable provisions. By making this guidance, there are several reasons, such as so that clients or taxpayers can feel helped by us so that they do not cause taxpayers to pay more than they should, so that clients or taxpayers can understand the applicable tax regulations, taxpayers who are stubborn are explained in detail about the applicable tax regulations, and taxpayers who act as they please are given knowledge about which tax regulations are allowed and which are not." In our opinion, guidance for clients in tax reporting is very important to ensure compliance, efficiency, and good planning. In addition, it can build trust between taxpayers and tax consultants.

3. Financial report inspection services, SPT, tax invoices, installments, bank transfers

The researcher conducted interviews related to financial reports, SPT, tax invoices, installments, and bank transfers. The following are the results of the interview with Ms. Elvira:

*"Ya bisa, karena pengalaman dapat menjadi pelajaran atau langkah untuk mengambil keputusan untuk memberikan layanan pemeriksaan laporan keuangan yang lebih baik dan lebih terarah. Di perusahaan kami mendampingi klien sampai masalah atau pemeriksaan tentang laporan keuangan sampai ditahap akhir hingga mendapatkan berita acara yang menyatakan bahwa pemeriksaan selesai. Tantangan terbesar dalam melakukan pemeriksaan laporan keuangan jika ada data yang tidak lengkap ataupun keterlambatan pelaporan yang mengakibatkan hambatan dalam pemeriksaan laporan keuangan"*.

It means, "Yes, it can, because experience can be a lesson or step to make decisions to provide better and more targeted financial statement audit services. In our company, we accompany clients until the problem or audit of financial statements reaches the final stage until we get a report stating that the audit is complete. The biggest challenge in conducting a financial statement audit is if there is incomplete data or late reporting that results in obstacles in the financial statement audit". In our perception, financial statement audit services are effective in the long term because they require a long and difficult process. This includes an in-depth understanding of tax regulations.

4. Services in the form of facilities for taxpayers.

The researcher asked about the facilities provided to taxpayers. The following are the results of the interview with Ms. Graciela:

*“Pelayanan perpajakan, menyusun laporan keuangan, Tax Planning dan konsultan perpajakan. Selain itu, Layanan atau laporan keuangan bisa diakses oleh klien melalui google drive data dan dokumen penunjang laporan keuangan dan perpajakan dikirim melalui email (Tidak ada aplikasi khusus). Kekurangannya, yaitu kadang internet mengalami gangguan pada waktu tertentu”.*

It means, “Tax services, preparing financial reports, tax planning, and tax consultants. In addition, services or financial reports can be accessed by clients via Google Drive; data and supporting documents for financial and tax reports are sent via email (there is no special application). The drawback is that sometimes the internet is disrupted at certain times”. In our perception, services in the form of facilities are useful for the convenience of clients or taxpayers. From the results of the study, the services and role of tax consultants are very important in helping taxpayers fulfill their tax obligations in a timely manner and in accordance with applicable regulations. Tax consultants not only provide technical guidance on tax calculations and reporting but also act as a liaison between taxpayers and tax authorities in overcoming obstacles that arise. The facilities provided to taxpayers are very adequate and comfortable. Thus, tax consultants are able to reduce the risk of errors in tax reporting and help taxpayers optimize legal tax strategies.

## CONCLUSION AND SUGGESTIONS

Nowadays, many companies in the tax industry carry out their obligations and responsibilities to taxpayers. In addition, tax compliance by taxpayers, both individuals and corporations, is one of the key factors in supporting state revenue. A clear tax system, tax regulations, and strict supervision can minimize tax violations and avoidance. Digitalization of technology has also been proven to increase efficiency and accuracy in tax collection, as well as facilitate the reporting process for taxpayers. The suggestions and compliance that must be improved include increasing tax education, optimizing technology in the tax system, tighter supervision, and incentives for compliant taxpayers.

Based on the results of the research and discussions that have been carried out in the previous chapter, it can be concluded that this study shows that the company has carried out its obligations as a tax consultant service. Then, the employees at the company have good work performance and always work together in solving their problems, and there is also a chief director who guides his subordinates to be consistent. The services of tax consultants deserve appreciation for their hard work in helping taxpayers.

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