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Analysis of Factors Influencing the Performance of Tax Center Volunteers: A Case Study at Jember State Polytechnic

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Abstract

Performance is the output of activities carried out by tax volunteers. In this case, tax volunteers are tasked with filling out annual tax returns for taxpayers. These activities have an impact on increasing state revenues. This study is to determine the factors that need to be improved in the performance of tax volunteers. This research method is quantitative research and regression analysis. The research results show that the self-assessment system, motivation, and work discipline variables significantly influenced the performance of tax volunteers. Meanwhile, the variables of training materials and training methods do not significantly influence the performance of tax volunteers. These findings can be applied to analyze the factors that affect the performance of Tax Center volunteers at Jember State Polytechnic. Their significance factors contribute to achieving a sustainable program at Tax Center Jember State Polytechnic.

Keywords: *Tax Center, Self Assessment System, Motivation, Work Discipline, Training Materials, Training Methods, Performance of Tax Volunteers*

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1. Introduction

Teaching Factory (TEFA) is industry-based learning, and students can learn and practice as if they were in the industry (Tim Kreatif & Polije, 2019). One of the TEFAs at Polije is the TEFA Tax Center. It is engaged in the service sector, assisting in reporting the Annual Tax Return (SPT), consultation, and tax education. Research related to the TEFA Tax Center has been carried out in several stages. In the first stage, the Tax Center standard operating procedure was produced (Wijayanti et al., 2023a). The next stage is analysing the information system to support the business process (Wijayanti et al., 2023b). Internal and external factors that can support the TEFA development strategy have also been analyzed (Andriyani et al., 2023; Wijayanti et al., 2023c).

The Tax Center has provided the best service to customers, including services directly to Polije employees. The Tax Center has also distributed flyers regarding services, contact persons, and announcements on the Polije WhatsApp group. The services provided do not directly indicate that the tax center is performing well so that customers are satisfied with its performance. Research needs to be carried out to measure the performance of tax center volunteers. This performance contributes to their assessment as a student and linkage to tax education and industry practice. This increases global competitiveness as a high-skills student.

Several studies had measured the employee performance. The self-assessment system had a significant effect on employee performance (Ulfah, 2020). The training method had no significant effect on employee work performance (Alhidayatullah et al., 2023). Motivation had a significant effect on employee performance (Lusri, 2017). Work discipline had a significant effect on employee performance (Ariesni and Asnur, 2021). The variables used in determining the performance of tax volunteers are the Self-Assessment System, training methods, training materials, motivation, and work discipline. This evaluation can be developed for the Tax Center Jember State Polytechnic's sustainability program.

2. Literature review

This research used several supporting journal articles as related references at Teaching Factory (TEFA), Tax Center, performance, and customer satisfaction. Several previous researchers have carried out studies related to the TEFA Tax Center. Wijayanti et al. (2023a) have conducted research about standard operational procedures for the Tax Center. Wijayanti et al. (2023b) have analyzed information systems to support Tax Center business processes. Andriyani et al. (2023) have conducted research analyzing internal and external factors that support the development of the Tax Center. Wijayanti et al. (2023c) conducted research related to strategy forming in developing TEFA Tax Center Polije.

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In this research, a self-evaluation of the performance of Tax Center tax volunteers will be carried out. Performance is defined as the results of work, both in quality and quantity, achieved by an employee in carrying out his duties according to his responsibilities (Mangkunegara, 2013). Performance can also be interpreted as the result of the work of a worker, a management process, or an organization, as the results of the work must be shown in concrete evidence and can be measured or compared by predetermined standards (Sedarmayanti, 2011). Indicators of tax volunteer performance are the quantity and quality of tax volunteers, work reliability, work initiative, and attitude of tax volunteers (Hamdan, 2021), and ability to communicate and help taxpayers (Jannah & Andriani, 2022).

The variables used to measure the performance of Tax Center Polije tax volunteers were obtained from mapping and combining variables in three previous studies. Factors that influence performance include the Self-Assessment System, training methods, training materials, motivation, and work discipline (Zahir, 2023; Rio, 2016; Linanjung, 2019). The self-assessment system is defined as a way of calculating, paying, and reporting taxes. The indicators used in the research are knowledge of tax rates (Sari & Herianti, 2016), paying taxes owed, and reporting income tax (Rahayu, 2016).

The indicators used to measure training methods are those that are appropriate to the material to be discussed and the level of ability of the training participants (Mangkunegara, 2013). Training providers are prepared to help training participants (Priansa, 2016). The indicators used to measure the training material are that it meets the needs of tax volunteers (Putri & Irawanto, 2014), the training material is presented interestingly (Lubis, 2019), the training material provides benefits in terms of the knowledge and skills of tax volunteers, and the suitability of the material presented with the training objectives (Mangkunegara, 2013).

Motivation is when people do their work influenced by two factors: needs. Herzberg revealed that indicators of motivation are motivator factors and climate factors (Andjarwati, 2015). Soejono said that the indicator of work discipline is an individual's attitude that complies with regulations. Indicators of work discipline are punctuality, proper use of office equipment, high responsibility, and compliance with regulations (Rio, 2016).

2.1. Hypothesis Development

2.1.1. The Self Assessment System and performance of tax volunteers

The self-assessment system is a tax collection method in Indonesia. Every taxpayer should know information related to tax calculations, the payment mechanism, and tax reporting. In this process, it is necessary to have Tax Center tax volunteers who will help complete the Self-Assessment System process, which will produce good tax volunteer

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performance. This shows that the self-assessment system has a significant effect on the performance of tax volunteers.

H1: The self-assessment system has a significant effect on the performance of tax volunteers.

2.1.2. Training methods and performance of tax volunteers

Training is one activity that can be carried out to increase the knowledge of tax volunteers. Training methods are very important to consider in organizing training. The accuracy of the training method impacts the success of the training itself and thus impacts the performance of tax volunteers. This shows that training methods have a significant effect on the performance of tax volunteers.

H2: Training methods have a significant effect on the performance of tax volunteers.

2.1.3. Training materials and performance of tax volunteers

Training material is material taught to tax volunteers by resource persons. The accuracy of providing material that suits the needs of tax volunteers will have an impact on their performance, which will also increase. This shows that training materials have a significant effect on the performance of tax volunteers.

H3: Training materials have a significant effect on the performance of tax volunteers.

2.1.4. Motivation and performance of tax volunteers

Motivation is the urge within each individual to act, which can come from within oneself or others. Leaders' appreciation and praise can motivate tax volunteers to produce maximum performance. This shows that they have a significant effect on the performance of tax volunteers.

H4: Motivation has a significant effect on the performance of tax volunteers.

2.1.5. Work discipline and performance of tax volunteers

Work discipline is the attitude that every individual must have to comply with applicable regulations, whether written or not. The timeliness of carrying out activities will impact the quantity of work. This will, of course, impact improving the performance of tax volunteers. This shows that work discipline has a significant effect on the performance of tax volunteers.

H5: Work discipline has a significant effect on the performance of tax volunteers.

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3. Method

This research used quantitative methods to test the hypotheses set by the researcher (Sugiyono, 2018). The primary data source was obtained from distributing tax volunteer questionnaires. The research population was all Tax Center Polije volunteers, a saturated sample of 45 tax volunteers in the 2024 period. The number of questionnaires that were returned and could be processed was 42. The analysis technique used in this research is (Ghozali, 2016):

a. Data quality test: validity and reliability test
b. Classical assumption tests: normality test, multicollinearity test, heteroscedasticity test
c. Multiple linear regression
d. Coefficient of determination
e. Hypothesis test: T-test, F-test
f. Conclusion

The following is the regression model used:

$$Y = a + b1X1 + b2X2 + b3X3 + b4X4 + b5X5 + e$$

Information:

Y = Tax Volunteer Performance
X1 = Self-Assessment System
X2 = Training Method
X3 = Training Materials
X4 = Motivation
X5 = Work Discipline

Tax volunteer performance indicators in this research are reviewed based on the quantity and quality of tax volunteers' work, work reliability, work initiative, tax volunteers' attitudes, communication skills, and tax volunteers' assistance. Self-assessment system indicators are calculating, paying, and reporting taxes. There are three indicators of training methods, namely suitability of the process to the material, readiness of the training organizer to help participants, and suitability of the method to the participants' abilities. There are four indicators of training materials, namely suitability of training materials to the needs of tax volunteers, good delivery of training materials, usefulness of training materials, and suitability of training materials to objectives (Zahir, 2023). Indicators of motivation are appreciation and praise from leadership, opportunities to develop themselves, obtaining facilities, getting assignments according to ability, monitoring from leadership, and colleagues' opinions. Indicators of work discipline include punctuality, proper use of equipment, high responsibility, and adherence to regulations (Rio, 2016).

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The methods used in testing factors that affect performance are validity and reliability data. If the significance value is less than 0.05, the data is valid. The reliability test is based on the Cronbach Alpha value, which is declared reliable if the value is more than 0.7. The classical assumption test was carried out, which consisted of normality, multicollinearity, and heteroscedasticity tests. The normality test is based on the Kolmogorov-Smirnov test. If the significance value is more than 0.05, the data is normal. Variable data will not have multicollinearity if the tolerance value = 0.01 or is the same as the VIF value = 10. The heteroscedasticity test is viewed from the scatter plot if there is no particular pattern and the data is spread out. Multiple regression testing is carried out, and hypothesis testing is carried out with both the T-test and the F-test (Rio, 2016).

4. Findings and discussion

The research population consisted of 65 Tax Center volunteers from Polije. The research sample is a saturated sample. The questionnaire return rate was 93%, or 42. All data were processed by several tests.

4.1. Data Quality Test

4.1.1. Validity Test

The significance value of each question item shows that it has a value below 0.05 so that the statement can be declared valid. Table 1 shows the Self-Assessment System validity test result (X1):

***Table 1**. Self Asessment System Validity Test Result*

Statement Number on Questionnaire	Significance Value	Probability	Result
X1.1	0,000	0.05	Valid
X1.2	0,000	0.05	Valid
X1.3	0,000	0.05	Valid
X1.4	0,000	0.05	Valid
X1.5	0,000	0.05	Valid
X1.6	0,000	0.05	Valid

Source: processed data

Based on Table 1, the results show that all question items have valid values. A validity test was carried out for the training method variable (X2), as shown in table 2.

***Table 2**. Training Methods Validity Test Result*

Statement Number on Questionnaire	Significance Value	Probability	Result
X2.1	0,000	0.05	Valid
X2.2	0,000	0.05	Valid
X2.3	0,000	0.05	Valid
X2.4	0,000	0.05	Valid
X2.5	0,000	0.05	Valid

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X2.6	0,000	0.05	Valid

Source: processed data

Based on Table 2, the results show that all question items have valid values. A validity test was carried out for the training materials variable (X2), as shown in Table 3.

***Table 3**. Training Materials Validity Test Result*

Statement Number on Questionnaire	Significance Value	Probability	Result
X3.1	0,000	0.05	Valid
X3.2	0,000	0.05	Valid
X3.3	0,000	0.05	Valid
X3.4	0,000	0.05	Valid
X3.5	0,000	0.05	Valid
X3.6	0,000	0.05	Valid
X3.7	0,000	0.05	Valid
X3.8	0,000	0.05	Valid

Source: processed data

Based on Table 3, the results show that all question items have valid values. A validity test was carried out for the motivation variable (X4), as shown in Table 4.

***Table 4**. Motivation Validity Test Result*

Statement Number on Questionnaire	Significance Value	Probability	Result
X4.1	0,000	0.05	Valid
X4.2	0,000	0.05	Valid
X4.3	0,000	0.05	Valid
X4.4	0,000	0.05	Valid
X4.5	0,000	0.05	Valid
X4.6	0,000	0.05	Valid
X4.7	0,000	0.05	Valid
X4.8	0,000	0.05	Valid

Source: processed data

Based on Table 4, the results show that all question items have valid values. A validity test was carried out for the work discipline variable (X5), as shown in Table 5.

***Table 5**. Work Discipline Validity Test Result*

Statement Number on Questionnaire	Significance Value	Probability	Result
X5.1	0,000	0.05	Valid
X5.2	0,000	0.05	Valid
X5.3	0,000	0.05	Valid
X5.4	0,000	0.05	Valid
X5.5	0,000	0.05	Valid
X5.6	0,000	0.05	Valid
X5.7	0,000	0.05	Valid

Source: processed data

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Based on Table 5, the results show that all question items have valid values. A validity test was carried out for Tax Volunteer Performance (Y), as shown in Table 6.

***Table 6**. Tax Volunteer Performance Validity Test Result*

Statement Number on Questionnaire	Significance Value	Probability	Result
Y.1	0,000	0.05	Valid
Y.2	0,000	0.05	Valid
Y.3	0,000	0.05	Valid
Y.4	0,000	0.05	Valid
Y.5	0,000	0.05	Valid
Y.6	0,000	0.05	Valid
Y.7	0,000	0.05	Valid
Y.8	0,000	0.05	Valid
Y.9	0,000	0.05	Valid
Y.10	0,000	0.05	Valid
Y.11	0,000	0.05	Valid
Y.12	0,000	0.05	Valid
Y.13	0,000	0.05	Valid
Y.14	0,000	0.05	Valid

Source: processed data

Based on Table 6, the results show that all question items have valid values.

4.1.2. Reliability Test

The reliability test is based on the Cronbach alpha value. The results of the reliability test are presented in Table 7.

***Table 7**. Training Methods Validity Test Result*

Variable	Cronbach's alpha value	Result
Self-Assessment System (X1)	0,000	Valid
Training Method (X2)	0,000	Valid
Training Materials (X3)	0,000	Valid
Motivation (X4)	0,000	Valid
Work Discipline (X5)	0,000	Valid
Tax Volunteer Performance (Y)	0,000	Valid

Source: processed data

Based on Table 7, the Cronbach's alpha value of the six variables is above 0.7. It is indicated that all the variables are reliable.

4.2. Classical assumption test

4.2.1. Normality Test

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The normality test was carried out using the Kolmogorov-Smirnov test. The results of the normality test are presented in Table 8.

***Table 8**. Normality Test Result*

N	42
Asymp. Sig	0,888

Source: *processed data*

Based on Table 8, the significance value is above 0.05. It is indicated that this data research is normal.

4.2.2. Heteroscedasticity Test

The heteroscedasticity test was carried out using a scatterplot graph. The results of the heteroscedasticity test are presented in picture 1.

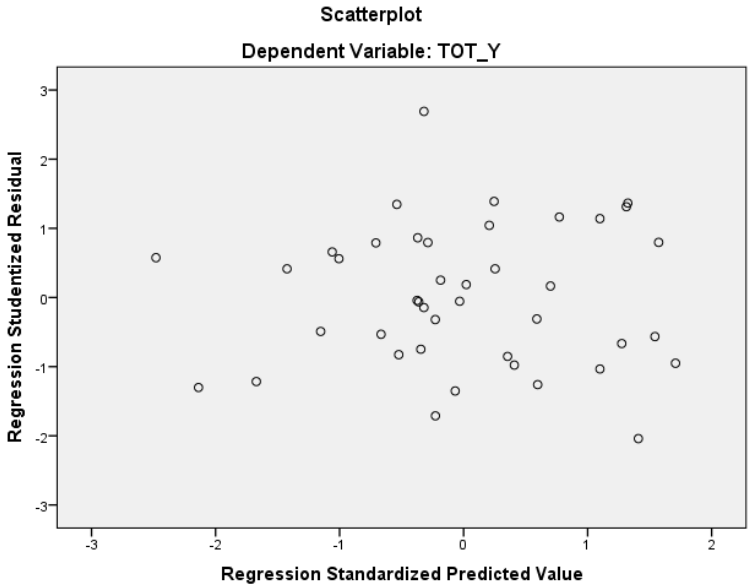


Figure 1. Heteroscedasticity test
Source: processed data

The scatterplot graph presented in figure 1 shows distribution points without any particular pattern. It can be stated that there is no heteroscedasticity in the regression model.

4.2.3. Multicollinearity Test

The multicollinearity test was carried out using the collinearity statistic test result. The results of the multicollinearity test are presented in Table 9.

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***Table 9**. Multicollinearity Test Result*

Model	Collinearity Statistics	
	Tolerance	VIF
Self-Assessment System (X1)	0.467	2.143
Training Method (X2)	0.417	2.398
Training Materials (X3)	0.379	2.637
Motivation (X4)	0.497	2.012
Work Discipline (X5)	0.296	3.382

Source: processed data

The multicollinearity test result is shown in Table 9. VIF value < 10 and tolerance value > 0.01. This result provides that there was no multicollinearity test in this model.

4.3. Multiple Regression Analysis

Multiple regression analysis is presented through the following equation.

$$Y = 5{,}953 + 0{,}628\ X1 + 0{,}307\ X2 - 0{,}269\ X3 + 0{,}621\ X4 + 0{,}624\ X5 + e$$

Based on the regression equation above, it can be stated that

a. The constant value is 5,953. This stated that if there are no self-assessment variables, training method variables, training materials variables, motivation variables, or work discipline variables, then the Tax Volunteer Performance Value is 5,953
b. The regression coefficient value on Self Assessment System Variable (X1) is 0,628, which indicates if there is an increase of one point on Self Assessment System Variable while other variables are considered constant. Tax Volunteer Performance Variable will increase 0,628 points.
c. The regression coefficient value on Training Method Variable (X2) is 0,307, which indicates if there is an increase one point on Training Method Variable while other variables are considered constant. Tax Volunteer Performance Variable will increase 0,307 points.
d. The regression coefficient value on Training Materials Variable (X3) is -0,269, which indicates if there is an increase one point on Training Materials Variable while other variables are considered constant. Tax Volunteer Performance Variable will decrease 0,269 points.

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e. The regression coefficient value on Motivation Variable (X4) is 0,621, which indicates if there is an increase one point on Motivation Variable while other variables are considered constant. Tax Volunteer Performance Variable will increase 0,621 points.
f. The regression coefficient value on Work Discipline Variable (X5) is 0,624, which indicates if there is an increase one point on Motivation Variable while other variables are considered constant. Tax Volunteer Performance Variable will increase 0,624 points.

4.4. Coefficient of Determination

The coefficient of determination explains how far dependent data can be explained by independent data. R-square has a value between 0 and 1. This stated that the closer the number to 1, the better the results.

Table 10. *Coefficient of Determination Test Result*

Model	R	R-squared	Adjusted R-Square	Std. Error of the Estimate
1	0.879	0.773	0.741	3,364

Source: processed data

R-Square value on table 10 is 0,773 which stated that Self Assessment Variable (X1), Training Method Variable (X2), Training Materials Variable (X3), Motivation Variable (X4), Work Discipline Variable (X5) have effect of 77,3 % on Tax Volunteer Performance.

4.5. Hypothesis Test

The results of the hypothesis test are presented in table 11.

Table 11. *F Test Result*

Model	Sum of Squares	Df	Mean Square	F	Sig.
Regression	1384.257	5	276,851	150.846	.000[b]
Residual	407.386	36	11,316		
Total	1791,643	41			

Source: processed data

Data in Table 11 show that the significance value is 0.000. It is less than 0.05. This table stated the model is suitable for further testing because at least one of the independent variables, namely Self Assessment Variable (X1), Training Method Variable (X2), Training Materials Variable (X3), Motivation Variable (X4), Work Discipline Variable (X5), affects the dependent variable, Tax Volunteer Performance (Y). The results of the hypothesis test are presented in table 12.

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Table 12. *t Test Result*

Model	Unstandarized Coefficients		Standarized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	5,953	6,001		0,992	0,328
X1	0,628	0,249	0,294	2,526	0,016
X2	0,307	0,297	0,127	1,036	0,307
X3	-0,269	0,251	-0,138	-1,069	0,292
X4	0,621	0,185	0,379	3,361	0,002
X5	0,624	0,254	0,360	2,461	0,019

Source: processed data

Data in table 12 show that Self Assessment (X1), Motivation (X4), and Work Discipline (X5) have a significant effect on dependent variable Tax Volunteer Performance. Three independent variables significance value below 0,05. Meanwhile, Training Method (X2) and Training Materials (X3) have significance value above 0,05. This stated that two independent variables don`t have effect on dependent variable Tax Volunteer Performance.

4.6. Discussion

4.6.1. The Effect of Self Asessment System on the Tax Volunteers Performance

The significance value in the t-test for the Self-Assessment System variable (X1) is 0.016. This is less than 0.05. It can be stated that the hypothesis is supported. Self Assessment System has a significant effect on the tax volunteer performance. Self Assessment System is tax collection method in Indonesia. In this method, taxpayers had given the authority to determine the tax owed (Saravistha et al., 2023). The Self Assessment System indicators in this research are calculating, paying, and reporting taxes (Zahir, 2023). Every taxpayer should know information related to tax calculations, the payment mechanism, and tax reporting. However, in fact, not all taxpayers know about this. The

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existence of tax volunteers can help taxpayers to complete their obligations in calculating, paying, and reporting taxes (Self Assessment System). This is the tax volunteers duty at the Tax Center to help or assist in tax reporting for taxpayers who do not understand the Self Assessment System.

The tax volunteers performance can be a benchmark for the success of increasing tax revenues. The tax volunteers performance plays a very important role in efforts to achieve this goal (Sari & Herianti, 2016). This study is based on Sari & Herianti (2016) and Aprilia Ulfah (2020). In both studies, the Self Assessment System is demonstrated by the fulfillment of indicators for calculating, paying and reporting taxes. It can effect on performance. The existence of a Self Assessment System has an effect on the tax volunteers performance so that it can increase taxpayer compliance (Hamdan et al., 2021). This is proven by an increase in tax reporting (Annual SPT) in 2023, namely 3.17% compared to 2022 at the Regional Office Directorate General of Taxes East Java III (Oktavia, 2023). Based on the research results, it shows that the Self Assessment System has a significant effect on the tax volunteer performance.

4.6.2. The Effect of Training Method on the Tax Volunteers Performance

The significance value in the t-test for the training method variable (X2) is 0.307. This value is more than 0.05. It can be stated that the hypothesis is rejected. The training method does not have a significant effect on the tax volunteers performance. There are three indicators of training methods, namely material method suitability, readiness of the training organizer in helping participants, and participants' abilities in and method suitability. Based on the research results, there is no relationship between the material method suitability and the participants' abilities. Even though the training method is carried out offline or online, using direct work practice methods, demonstrations, simulations, or other methods does not have an impact on tax volunteers performance. The results of this research support research conducted by Karyono & Gunawan (2021) contradict research conducted by Wulandari (2020) and (Alhidayatullah et al., 2023).

Tax volunteers have received a training program. The program is Renjani (Tax Volunteers for the Country). Renjani will be a triple helix platform for interaction between the government (DJP) and academician (Tax Center and students), and business (Tax Intermediaries and taxpayers) (Alfiandari, 2023). This Renjani activity was participated in by the Polije Tax Center when recruiting tax volunteers. In this activity, prospective tax volunteers have received tax education and tasks related to the primary duties of tax volunteers and Tax Center. This learning is carried out online. The training method received by tax volunteers does not affect tax volunteers performance. It can be caused by the fast learning in capturing information technology-based learning (Maudisha, n.d.). There are no obstacles for tax volunteers in absorbing information. Based on the research results, it shows that the Training Method has no significant effect on the Tax Volunteer Performance.

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4.6.3. The Effect of Training Material on the Tax Volunteers Performance

The significance value in the t-test for the training material variable (X3) is 0.292. This value is more than 0.05. It can be stated that the hypothesis is rejected. The training material doesn't have a significant effect on the tax volunteer's performance. There are four indicators of training material, namely training material suitability to tax volunteers, good training materials, usefulness of training materials, and training materials suitability to objectives. Based on the research results, the training material didn't have an effect on the tax volunteer's performance. These results support research conducted by Karyono & Gunawan (2021), and don't support research conducted by Kristanti, *et al*. (2024), (Alhidayatullah, *et al*., 2023).

The learning material used in this Renjani activity didn't have an effect on tax volunteers' performance. Tax volunteers have knowledge and skills. That is apart from the renjani training activities. Tax volunteers are public sector accounting study program students. Tax volunteers have received provisions related to taxation, especially filling out SPT in several courses such as taxation theory, taxation practice, and tax accounting. Based on the research results, it shows that the Training Material has no significant effect on the Tax Volunteer Performance.

4.6.4. The Effect of Motivation on the Tax Volunteers Performance

The significance value in the t-test calculation to the motivation variable (X4) is 0.002. This value is less than 0.05. It can be stated that the hypothesis is accepted. Motivation has a significant effect on the performance of tax volunteers. Motivation can push someone to carry out an activity (Rahman, 2022). Motivation comes from themselves. It can be caused by factors outside. Based on the research results, motivation has a significant effect on tax volunteers' performance. Performance is interpreted as a comparison between work results and existing standards. They have good performance if that person exceeds existing standards in an environment. Tax volunteers' performance in this research was reviewed from the quantity and quality of tax volunteers' jobs, work reliability, work initiative, tax volunteers' attitudes, communication skills, and assistance (Zahir, 2023). This performance is influenced by tax volunteers' motivation. This motivation can be obtained from appreciation and praise from leadership, opportunities to develop themselves, obtaining facilities, getting assignments according to their ability, monitoring from leadership, and advice from fellow colleagues.

Maslow's Needs Theory is a theory that underlies the behavior of tax volunteers in carrying out activities. In Maslow's needs theory, there are five human needs, namely physiological needs, security, love and belonging, self-esteem, and actualization. Tax volunteer performance is the highest human need, namely the need for self-actualization. (Ardhiarisca & Wijayanti, 2024). Motivation indicators in this research is needed for love and belonging. One of them is that the leaders pay attention to tax volunteers, which

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makes tax volunteers motivated to give their best performance. The study supports research conducted by Sariadi (2020), Novrita (2021), Mahardhika (2013), Lusri (2017), Basalamah et al., (2022), Dewi et al. (2023), and Dewi & Pardede, (2021). This research also shows that motivation has a significant effect on tax volunteer performance.

4.6.5. The Effect of Work Discipline on the Tax Volunteers Performance

The significance value in the t-test calculation for the work discipline variable (X5) is 0.019. This value is less than 0.05, so it can be stated that the hypothesis is accepted. Work discipline has a significant effect on tax volunteers' performance. Work discipline is interpreted as an attitude, behavior and actions that are in accordance with the regulations (written or unwritten) made by company management in an effort to achieve company goals (Rio, 2016). Work discipline includes punctuality, using equipment properly, high responsibility, and regulatory compliance. Having work discipline has a good impact on tax volunteers' performance. Tax volunteers who arrive on time can carry out a greater quantity of activities than work volunteers who do not arrive on time. Likewise, the character of tax volunteers who are responsible for work will produce quality work output, namely achieving good SPT assistance services. It impacts taxpayer satisfaction and increases tax revenue. Apart from that, the character of tax volunteers who use equipment well. it seems that computers used to assist taxpayers will have an impact on the quantity and quality of tax volunteers' work. If the equipment is not used well, it will certainly hamper the performance of the tax volunteers so that the target of achieving SPT assistance is not obtained. The results of this research support the research results of (Wau, 2021), (Rossa, 2021), (Vallennia et al., 2020), (Ariesni & Asnur, 2021), (Chassanah, 2023). Their study states that work discipline has a significant effect on performance.

5. Conclusion

The conclusion of this research is that the variables of self-assessment system, motivation, and work discipline have a significant effect on tax volunteers' performance, while the variables of training materials and training methods don't have a significant effect on tax volunteers' performance. This significant result can be applied in the Tax Center to analyzed what factors improve tax volunteers' performance. The limitation of this study is the small sample size; therefore, the next study can add sample size research. This context study is relevant to tax education and Jember State Polytechnic Tax Center's sustainability program.

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