

ABSTRAK

Penelitian ini bertujuan untuk mengungkap makna pengalaman Wajib Pajak terhadap peran Tax Center Universitas Muhammadiyah Jember dalam proses pelaporan pajak. Latar belakang penelitian ini didasarkan pada fenomena masih rendahnya pemahaman teknis dan literasi perpajakan di kalangan sivitas akademika, khususnya dalam menghadapi dinamika sistem pelaporan pajak yang terus berkembang. Tax Center diposisikan sebagai unit pendamping yang berfungsi memberikan edukasi dan fasilitasi pelaporan kepada Wajib Pajak. Penelitian ini menggunakan pendekatan kualitatif dengan metode fenomenologi transendental. Teknik pengumpulan data dilakukan melalui wawancara mendalam, observasi, dan dokumentasi, dengan analisis data meliputi tahapan epoché, reduksi fenomenologis, deskripsi tekstural dan struktural, serta sintesis esensial. Hasil penelitian menunjukkan bahwa Wajib Pajak memaknai peran Tax Center sebagai pendamping yang tidak hanya memberikan bantuan teknis, tetapi juga membentuk pengalaman edukatif yang menumbuhkan rasa percaya diri, pemahaman prosedural, dan kesadaran akan tanggung jawab perpajakan. Temuan ini menegaskan bahwa keberadaan Tax Center berkontribusi dalam menciptakan pengalaman pelaporan yang positif serta mendorong kemandirian Wajib Pajak dalam memenuhi kewajiban perpajakannya.

Kata Kunci: Pengalaman Wajib Pajak, Peran Tax Center, Pelaporan Pajak, Universitas Muhammadiyah Jember, Fenomenologi Transendental.

ABSTRACT

This study aims to reveal the meaning of taxpayers' experiences regarding the role of the Tax Center at the University of Muhammadiyah Jember in the tax reporting process. The research is grounded in the phenomenon of limited technical understanding and low tax literacy among members of the academic community, particularly in responding to the evolving tax reporting systems. The Tax Center is positioned as a facilitative and educational unit that assists taxpayers in fulfilling their obligations. This research employed a qualitative approach with a transcendental phenomenological method. Data were collected through in-depth interviews, observation, and documentation. Data analysis involved the processes of epoché, phenomenological reduction, textural and structural descriptions, and synthesis of essential meanings. The findings indicate that taxpayers perceive the Tax Center not only as a provider of technical assistance but also as an educational facilitator that fosters confidence, procedural understanding, and awareness of tax responsibilities. These results affirm that the presence of the Tax Center contributes to the formation of positive reporting experiences and supports taxpayer independence in fulfilling tax obligations.

Keywords: Taxpayer Experience, Role of Tax Center, Tax Reporting, University of Muhammadiyah Jember, Transcendental Phenomenology.

