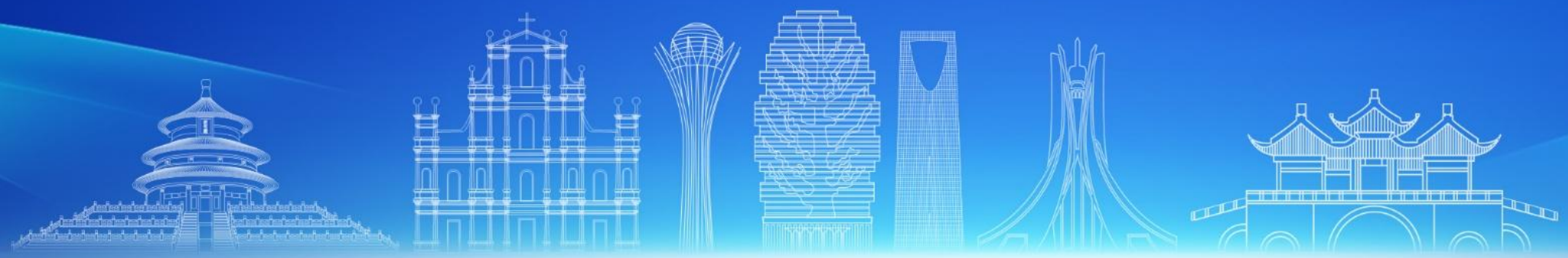


BRITAS' ROUNDTABLE
"一带一路"税务学院院际交流活动



CAPACITY BUILDING IN INDONESIA



DGT OVERVIEW : EMPLOYEE & OFFICES STATISTIC*

SUMATERA

RTO	: 8
TO	: 71
TSDCO	: 77
TDDPO	: 1

7.437 employee
16.96 %

KALIMANTAN

RTO	: 3
TO	: 27
TSDCO	: 31

2.654 employee
6,05 %

SULAWESI

RTO	: 2
TO	: 26
TSDCO	: 37
TDDPO	: 1

2.349 employee
5,36 %

PAPUA & MALUKU

RTO	: 1
TO	: 7
TSDCO	: 15

659 employee
1,50 %



JAWA

HQ	: 1
RTO	: 18
TO	: 202
TSDCO	: 29
CTDDP	: 1
ICSO	: 1

24.278 employee
55,38 %

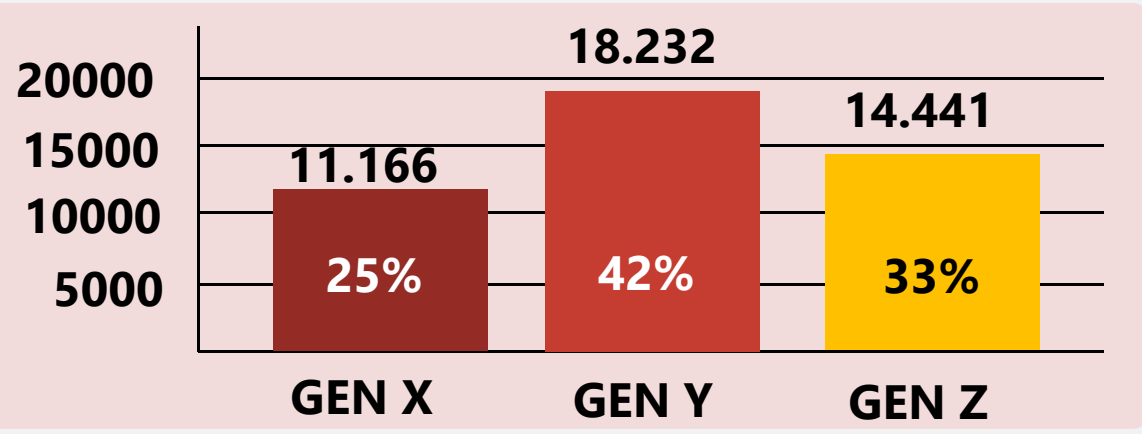
**BALI & NUSA
TENGGERA**

RTO	: 2
TO	: 19
TSDCO	: 15

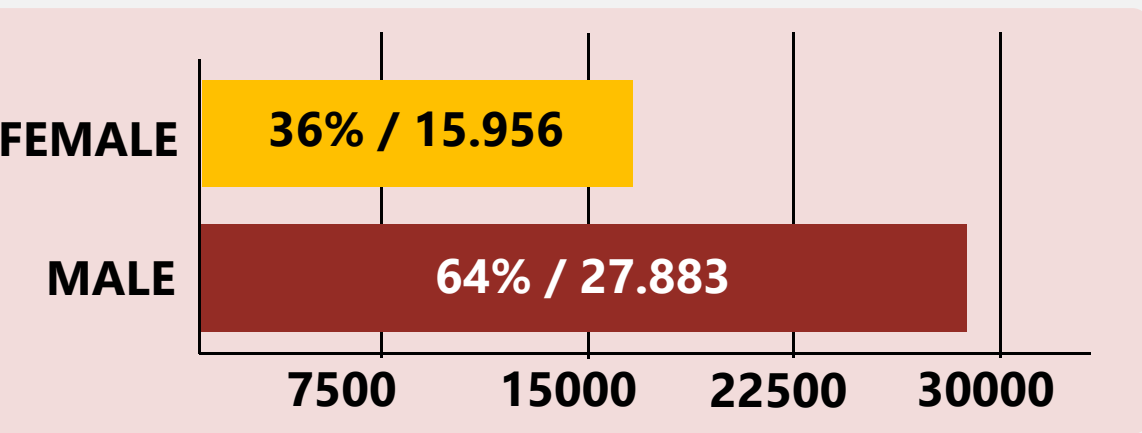
1.697 employee
3,87 %

	1 Headquarter	
	34 Regional Tax Office	RTO
	352 Tax Office	TO
	204 Tax Service, Dissemination & Consultation Office	TSDCO
	4 Technical Implementation Unit	
	43.839 employee	

BY GENERATION :



BY GENDER :



Source
* : DGT HRIS (SIKKA) per 3 September 2025



Learning Organization

An organization that continuously facilitates learners to develop and transform sustainably in order to support the achievement of organizational performance.

HR Learning Organization Framework

An integrated system that promotes a continuous learning culture to strengthen the competencies and performance of DGT, as part of the mandate for human resource development and the transformation of the Ministry of Finance toward a learning organization.

PMK No. 216/PMK.01/2018
PMK No. 226/PMK.011/2019
KMK No. 283/KMK.011/2021
KMK No. 350/KMK.011/2022
PER-18/PJ/2019



Integrated Learning

A competency development strategy for employees that no longer limited to classrooms or formal training alone, but integrated into daily work activities.



Knowledge Management

A systematic effort to manage intellectual assets, both explicit and tacit, so that they can be utilized to improve organizational performance.



Training Needs Analysis (TNA)	Technical Job Competency Standards & Learning Journey
In-House Training (IHT)	Individual Development Plan (IDP)
On-the-Job Training (OJT) & Job Shadowing (JS)	HR Studies & Policy Briefs
Leadership Development Program	Administrator Officer FAQ Dashboard
Capacity Development for HR Managers	Competency Profile Dashboard

Supporting Systems

<p>Learning Management System</p>	<p>Knowledge Management System</p>	<p>Performance Management System</p>	<p>Human Resource Information System</p>
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Training

Training is one of the learning activities aimed at developing employees' competencies, including technical, managerial, and socio-cultural competencies. Training activities are conducted as a collaboration between the Directorate General of Taxes (DGT) and the Financial Education and Training Agency (FETA) in organizing various types of competency development programs.

Throughout 2025, FETA organized a total of **191 training programs** delivered through **334 batches**, with details as shown in the table below:

Table: Training Activities at FETA up to Q4 2025

No	Type of Training	Number of Programs	Number of Batches	Number of Participants
1	Distance Learning (PJJ)	146	276	8,789
2	Classroom Training (Classical)	13	16	1,632
3	Blended Learning	1	2	565
4	E-Learning	28	36	35,596
5	Workshops and Webinars	3	4	573
	Total	191	334	47,155

Source: Training Participant Assignment Data as of 31 December 2025.



On the Job Training

On-the-Job Training (OJT) is a form of non-classical learning, referring to learning activities conducted outside the classroom as part of efforts to develop employees' competencies. OJT adopts an experiential learning approach, meaning that learning is carried out through direct practice in the workplace. OJT aims to enhance and accelerate the acquisition of job-related competencies for participants. In 2025, the Directorate General of Taxes (DGT) conducted 3 (three) types of OJT programs, involving a total of 733 employees, with details as presented in the table below:

Table: OJT Participant Data in 2025

No	Type of OJT	Number of Work Units	Male	Female	Total
1	Tax Bailiff OJT	155	146	31	177
2	Treasurer OJT	117	48	69	117
3	Civil Servant Candidate OJT	67	264	299	563
	Total	458	399	857	

Source: DGT OJT Implementation Report, 2025.



3

Leadership Development Program

In 2025, the Leadership Development Program (LDP) within the Directorate General of Taxes (DGT) served as a key initiative to **strengthen managerial competencies** among supervisory and administrative officials. Overall, the LDP implementation in 2025 effectively contributed to closing competency gaps, enhancing leadership quality, and supporting organizational performance within DGT.

The LDP for Supervisory Officials (Echelon IV) was designed to address competency gaps identified through the 2024 Assessment Centre results, particularly in **public service, results orientation, and decision-making**. The program adopted an integrated learning approach combining **structured training, self-learning through e-learning platforms, and workplace-based learning**. The program aimed to enhance leadership capabilities, support tax revenue targets, and accelerate organizational transformation. By the fourth quarter of 2025, the program was successfully completed by **960 supervisory officials** across 33 regional offices and the DGT Secretariat at the head office.

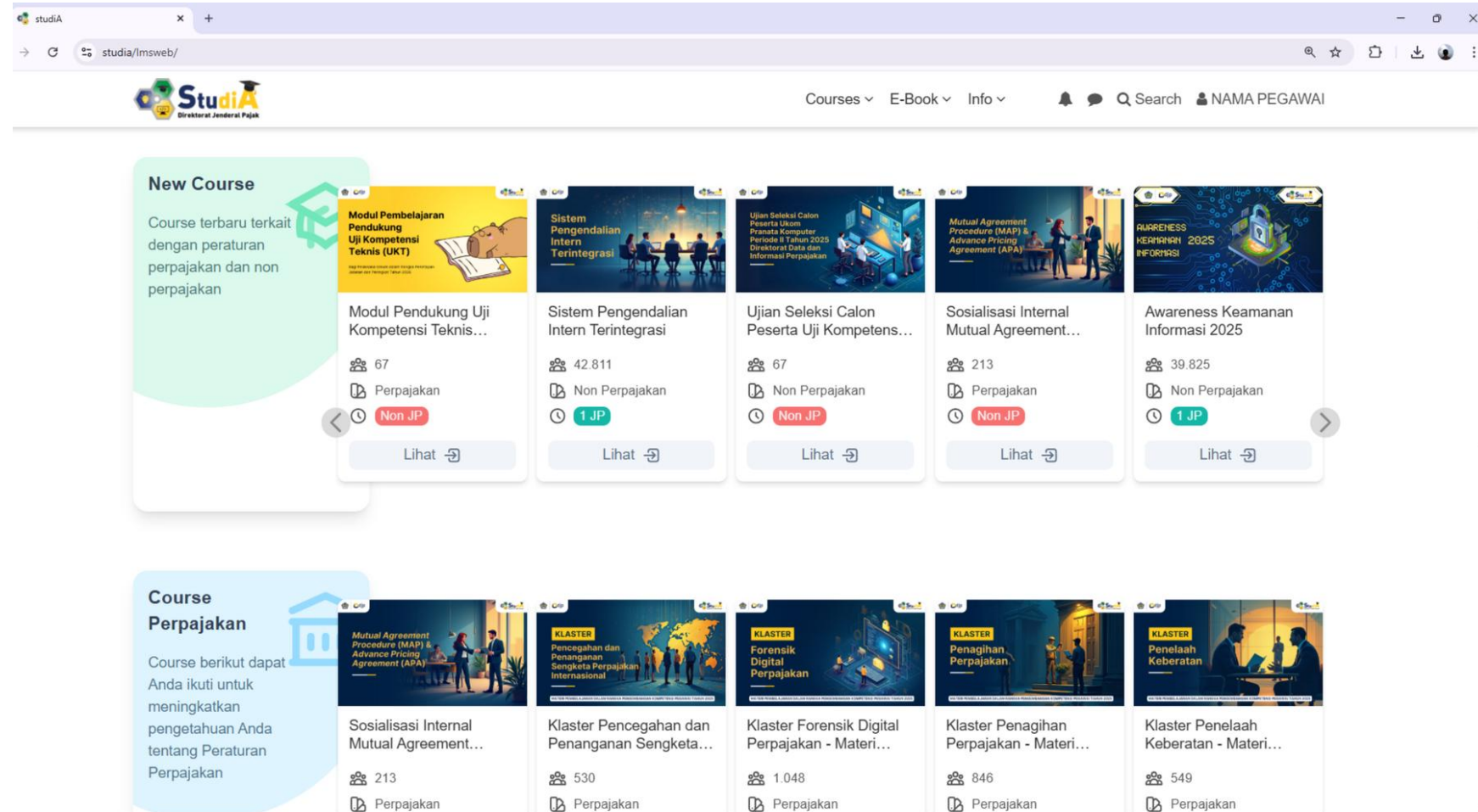
Meanwhile, the LDP for Administrative Officials (Echelon III) was conducted through **structured, in-class learning** over three days, followed by the **implementation of action plans** in the workplace. The program focused on strengthening competencies in **decision-making, public service, and people development**, while also preparing participants to act as role models of integrity and effective leaders. A total of **29 administrator officials** from various DGT units participated and completed the program.



4

Learning Management System: StudiA

The Directorate General of Taxes (DGT) continues to enhance self-directed learning through the StudiA e-learning platform, managed by the Directorate of KITSDA, by leveraging information and communication technology. In 2025, KITSDA carried out several key initiatives, including the launch of a new course on Group Taxpayer Audits, the organization of a webinar to support preparation for the Technical Competency Test (UKT) for general staff promotion, and the development of supporting learning materials for the expansion of functional positions.



No.	The Top 10 Most Accessible Courses	Number of Access
1	Integrated Internal Control System	42,811
2	Information security awareness 2025	39,823
3	PMK 48 Taxation of Gold	20,279
4	PMK 21 VAT on the Disposal of Repossessed Collateral by the Creditor to the Purchaser.	12,713
5	Land and Building Tax for the Plantation Sector	11,382
6	Supporting Module for Technical Competency Assessment 2025	7,938
7	VAT on the Provision of Services by Travel Agents, Travel Bureaus, and Religious Pilgrimage Organizers	7,895
8	Completion of Buyer Identity of Taxable Goods or Recipient of Taxable Services in a Tax Invoice	7,674
9	Exchange of Information on Request (EOIR)	7,280
10	Article 26A (4) the Law on General Provisions and Tax Procedures	5,990



5

In-House Training

In-House Training (IHT) played a strategic role in strengthening employee competencies across technical, managerial, and socio-cultural areas. The Directorate of KITSDA led this effort by issuing **the 2025 IHT Implementation Guidelines, organizing two Mandatory National IHT programs, and conducting monitoring and evaluation.** The Semester I program focused on **tax dispute resolution outside the Tax Court**, while the Semester II program emphasized **CRM-based exploration of coal mining property tax (PBB)** potential through a collaborative, case-based approach involving multiple technical units.

Evaluation results of the IHT programs indicated high participant satisfaction and demonstrated effectiveness in improving knowledge, skills, and workplace application, achieving both behavioral (Level 3) and organizational impact (Level 4), including contributions to tax revenue. Moving forward, improvements are recommended to address implementation challenges and to replicate CRM-based IHT across other priority sectors.

In parallel, KITSDA conducted **HR Management Certification** Training for 19 HR personnel, all of whom were declared competent upon completion.



BUILDING A GROWTH-FRIENDLY TAX ENVIRONMENT

The impact of the implementation of the in-house training on CRM-based Tax Collection in the Automotive, Tobacco, and Coal Mining Land and Building Tax sectors.

The CRM-based tax collection in-House Training (IHT) in the Automotive, Tobacco, and Coal Mining Land And Building Tax sectors, which implements an Integrated Learning model, has produced measurable outputs and outcomes and successfully met Program Evaluation Levels 1 to 4, as explained below:

•Level 1: Reaction Evaluation

The level of participant satisfaction, based on the IHT Implementation Evaluation Survey, shows positive results, with 90% of participants expressing satisfaction with the implementation of the IHT.

•Level 2: Learning Evaluation

There is an improvement in participants' knowledge, skills, and attitudes, as evidenced by their ability to present the results of preparing Analytical and/or Audit Working Papers.

•Level 3: Behavior Evaluation

Within three (3) months after the IHT, monitoring was conducted to assess the extent to which participants applied the knowledge gained. The results show that 67% of participants have matched CRM data with data obtained from taxpayers.

•Level 4: Results Evaluation (Action Learning)

Within three (3) months after the IHT, monitoring of participants' Action Learning implementation showed satisfactory results, where more than 80% of participants followed up supervisory and/or audit activities by issuing Audit Reports (LHP)/Tax Assessment Letters (SKP), as well as submitting Audit Proposals and/or Preliminary Evidence Proposals.



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THANK YOU

