



INNOVATION OF ELECTRONIC-BASED TAX SERVICES IN INCREASING TAXPAYER PARTICIPATION

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ABSTRACT

One of the realistic steps taken by the Director General of Taxes is to provide tax services that make it easier for people to pay taxes. This principle is based on a thought about building awareness through an emotional approach. That the people as citizens need to be served well by the state, especially in terms of fulfilling their obligations. The state must be present as a facilitator who provides a sense of comfort and fun. This study aims to see the effect of electronic-based tax service innovation, especially in terms of reporting in an effort to increase taxpayer participation. Respondents in this study were private taxpayers who were in the tax office area of Central Jakarta, totaling 100 people. The data collection technique was carried out by giving primary questionnaires. In general, this study uses a positivism/quantitative approach with linear regression analysis. The results of the study indicate that there is a strong relationship between tax revenue and taxpayer participation with electronic tax reporting factors. This confirms that innovation in tax services is a technical factor that influences awareness of paying taxes.

Keywords: Electronic-Based Tax Innovation, E-SPT, Taxpayers, Awareness of Paying Taxes

I. INTRODUCTION

Taxes play an important role in the state budget. This is because taxes are the main revenue in the state budget in Indonesia. Without revenue from the tax sector, development in Indonesia will not work because the large costs required cannot be covered by foreign aid and loans. The Indonesian government has made great efforts to increase revenue from the tax sector, one way to do this is to carry out *Tax Reform*, namely the renewal of the taxation system [1]. *Tax Reform* has been implemented since 1983, as amended by law No. 9 of 1994 and law No. 16 of 2000 concerning General Provisions and Tax Procedures, the tax collection system in Indonesia has changed from an *official assessment system* to a *self-assessment system*[2].

The self-assessment adopted in the taxation system in Indonesia requires taxpayers to be responsible for calculating, reporting and paying their taxes [3]. This form of accountability can be seen from the accuracy of the data presented in the Tax Return (SPT), without any attempt to manipulate the nominal and source of income. This accountability is then manifested in the form of compliance in submitting tax returns (SPT) in a timely manner to the Tax Service Office where the taxpayer is registered [4]. However, the problem faced by taxpayers in Indonesia is that the public is not ready to implement a *self-assessment system* due to insufficient knowledge of taxation, awareness, and honesty of taxpayers. As a consequence, the Directorate General of Taxes is obliged to provide services, supervision, guidance, and application of tax sanctions.

In the last five years state revenue from the tax sector has increased every year, although it has not met the target expected by the government. However, this increase in tax revenue needs to be appreciated and evaluated so that in the future it can meet the tax revenue target set by the government. One way that can be done is to improve services in terms of reporting Tax Returns (SPT), so as to increase the interest of Taxpayers in submitting their Tax Returns [5].

In improving tax services, the Directorate General of Taxes provides facilities to taxpayers in terms of reporting notification letters (SPT). In accordance with Article 6



paragraph (2) of the Law on General Provisions for Tax Procedures (UU KUP) it states that SPT can be submitted in other ways. Regarding the regulation of the Directorate General of Taxes (DGT) No. KEP-47/PJ/2008 and KEP-06/PJ/2009, another way has been determined, namely electronically, which is now known as electronic notification letter (E-SPT). E-SPT is an application made by the Directorate General of Taxes for use by taxpayers in reporting their SPT to make it easier and not spend a lot of paper (*paperless*). The use of the e-SPT application has many conveniences for taxpayers because SPT submission is done quickly and safely because the attachment is in the form of a *flaskdisk/CD/diskette* [6]. Tax calculations also become faster and more precise because it uses a computer system. After filling in the e-SPT, the Taxpayer only needs to print the main SPT form and sign it then come to the Tax Service Office to submit the main form along with the e-SPT file that has been filled in using a *flaskdisk/CD/diskette* media .

With this system, it will be easier for taxpayers to fulfill their obligations without having to queue at tax service offices so that they feel more effective and efficient. In addition, sending tax returns (SPT) data can be done anywhere and anytime both inside and outside the country, not depending on office hours and can also be done on holidays and without the presence of a Tax Officer (24 hours in 7 days) , where data will be sent directly to *database* facilities (*on-line*) channeled through one or several Application Service Provider Companies (ASP). This solution will help reduce costs and time needed by taxpayers to prepare, process and report their tax returns to the Tax Service Office correctly and on time. as well as support to the Tax Service Office in terms of accelerating receipt of Tax Return reports and streamlining administrative activities, data collection (data accuracy), distribution and filing of Tax Returns (SPT).

This explanation is in line with the results of Wery & Rahmadhani's research [7], which states that e-SPT is one of the suggestions that makes it easier for taxpayers to report SPT, so that it can provide an understanding of taxes which results in the birth of satisfaction and increasing taxpayer compliance.

Furthermore, the results of Nurtin's research [8], which states that e-SPT has a positive and significant effect on taxpayer compliance, both partially and simultaneously. Lingga also explained that e-SPT can encourage public trust in tax administration in Indonesia because it has easy, fast and safe characteristics and is able to organize company tax data in an accountable and systematic manner.

Then the research results of Kurniawan & Kurnia [9] stated the results of their research that the e-SPT evaluation proved able to increase the positive perception of taxpayers in submitting annual SPT so that it also had an impact on increasing taxpayer awareness. In other words, the awareness of taxpayers to pay taxes is getting better and they tend to be willing to report their tax payments during that one year.

According to the research results of Putri & Sapari [10] explains that the provision of facilities for taxpayers in submitting tax returns such as e-SPT plays an important role in the taxation system in Indonesia to be able to successfully achieve the expected goals in generating optimal tax revenues and also providing satisfaction with taxpayers for assisting taxpayers in carrying out their tax obligations.

II. THEORY BASIS

In order to support the ongoing tax modernization, its utilization and application of the E-SPT are continuously developed so that all work processes and services run well, smoothly, quickly and accurately. According to Pandiangan in Abdul Khamid E-SPT is submission of SPT in digital form to KPP electronically or with computer media [11].

According to the Directorate General of Taxes Number 6/PJ/2009 E-SPT is a tax return along with its attachments in digital form and reported electronically or by using



computer media that is used to assist taxpayers in reporting the calculation and payment of tax payable in accordance with regulatory provisions. current regulation. As for setting the E-SPT indicator, the author refers to the research journal Ita Salsalina, which suggests there are six parameters that can be used to measure the E-SPT variable, namely [12]:

1. Practicality
2. Ease of Data Recording.
3. Ease of Use.
4. Ease of Calculation.
5. Security.
6. Ease of Reporting.

In reality there are still many Indonesian people who are reluctant to pay taxes, with various backgrounds and different reasons, but one thing that is certain is the lack of public awareness to participate in building the nation. This condition cannot be blamed considering that the role of the government is still very minimal in involving the people in the process of determining the state budget so that people understand the functions and benefits of the taxes it pays.

The definition of compliance in terminology means obedience, obedience, and discipline towards orders/rules and so on, an obedient taxpayer is a taxpayer who obeys in fulfilling and carrying out tax obligations in accordance with the provisions in force in the tax law. Mardiasmo stated that tax compliance is a taxpayer trying to understand and understand the tax law so that he regularly pays taxes correctly [13]. In other words, tax compliance is a climate of compliance and awareness of fulfilling tax obligations which is reflected in situations where taxpayers understand and try to understand all provisions of tax laws and regulations, fill out tax forms completely and clearly, calculate the amount of tax payable correctly. and pay taxes on time. The indicators for compliance taxpayers refer to Minister of Finance Regulation No. 74/PMK.03/2012 are as follows:

1. Understand tax provisions
2. Be timely in paying taxes
3. Be timely in reporting SPT
4. Calculate taxes correctly
5. Not in arrears

III. RESEARCH METHOD

The research will be conducted on individual taxpayers at the Central Jakarta Tax Office which is located at Jalan KH Mas Mansyur No. 71 Tanah Abang - Central Jakarta. The research method uses quantitative with a descriptive analysis approach and linear regression. The number of taxpayers who were used as respondents amounted to 100 with a simple random sampling technique. The research instrument used a questionnaire with a Likert scale. The research stages consist of descriptive analysis, validity test, reliability test, classic assumption test and hypothesis test. The data collection technique was carried out by giving primary questionnaires.

IV. RESULTS AND DISCUSSION

In the results of the study, the findings were presented both in terms of raw data (questionnaire data) and the results of statistical calculations. In general, the results of this study are described referring to research data, so that phenomena can be described naturally. The following is an explanation of the research findings.



Table 1. Descriptive Analysis of Taxpayer Compliance

NO	Information	Statement
1.	In general I understand the Tax Law	70% say they understand
2.	I am always on time in paying tax payable	76% say it on time
3.	I always report SPT (Tax Returns) that have been filled out in a timely manner	53% report regularly
4.	I always calculate the income tax payable correctly and as it is	77% always pay attention to tax receivables
5.	I have no tax arrears payable	88% say they are not in arrears

Source: Data research, 2022

The results of the descriptive analysis show where each indicator of Taxpayer Compliance is This shows that at a certain level of compliance ranging from the lowest to the highest, in general taxpayers comply in paying taxes, although there are some taxpayers who are still not compliant. Where there is a compliance problem, it arises because of a discrepancy between legal provisions and the fact that written positive law is complied with or not complied with. The law requires proportional harmony between social control by the authorities, awareness of the citizens and the fact that positive law is obeyed.

Furthermore, the problem of non-compliance is caused by the lack of knowledge of taxpayers about the law. No.28/2007, concerning the Third Amendment to Law Number 6 of 1983 concerning General Provisions and Tax Procedures, and its implementing regulations. Therefore, as an effort to further increase taxpayer awareness, the government continues to improve its services, one of which is by launching the E-SPT program as a form of facilitating taxpayers in reporting their taxes, which shows that taxpayers are tax compliant. As for setting the E-SPT indicator, the author refers to the research journal Ita Salsalina (2015: 5), which suggests there are six parameters that can be used to measure the E-SPT variable, namely:

1. Practicality.
2. Ease of Data Recording.
3. Ease of Use.
4. Ease of Calculation.
5. Security.
6. Ease of Reporting.

Table 2. Descriptive Analysis of E-SPT Facilities

NO	Information	Statement
1.	The E-SPT application makes taxpayers practical in reporting annual SPT	64% stated that it was practical
2.	E-SPT made it easier to record annual SPT reporting	58% stated it was effective
3.	Use of the E Application -SPT is easy	55% say it is easy to use



NO	Information	Statement
4.	The E-SPT application has features that make it easier to calculate the tax payable	54% say it helps in tax calculations
5.	The E-SPT application has a good level of security	55% says it is safe
6.	There is an E-SPT application making it easier for taxpayers to report annual SPT	65% stated that it was easy to report

Source: Research data, 2022

The results of the analysis above show respondents' responses to E-SPT, where each of these indicators shows at a certain level starting from the lowest to the highest, in general, WP perceives that the E-SPT application is easy and facilitates the submission of annual SPT, thus WP is listed as W obedient P.

Table 3. Regression Analysis

Factor	Value
Constant	3.989 – Significant
E-SPT beta value	0.650 - Positive
T value	7.041 – Significant
Sig value	0.000 – Less than 0.05
Conclusion	significant - positive effect

Source: Research data, 2022

From the table above it is known that the regression equation $Y = a + bx$, namely Taxpayer Compliance (Y) = 7,973 + 0,632 (E-SPT Facility), then it can be explained as follows:

1. Constant Value (7,973)
This means that even if there is no E-SPT facility, taxpayers will still have compliance to pay taxes, with a statistical value of 7,973.
2. Coefficient value (0.632)
This means that the existence of the E-SPT facility has an influence in growing taxpayer compliance of 0.632.
3. T-count value (8,074)
The t-count value above is greater than t-table, namely $8,074 > 1,984$, meaning that there is a positive influence from the x variable on y, with the interpretation that if the E-SPT facility variable increases by one unit, then the compliance variable taxpayers increase.
4. Sig value (0.00)
The significance value in this study is less than 0.05, meaning that the findings in this study with a sample size of 100 can explain the phenomena that exist in the Central Jakarta Tax Office.

Based on the findings above, the formulation of the problem and the hypothesis put forward in this study are proven to reject H_0 and accept H_a , so that it can be said that there is an influence of the E-SPT Facility on taxpayer compliance at the Central Jakarta Tax Office, and these results can be generalized to the phenomenon at the Central Jakarta Tax Office.



V. CONCLUSIONS

The results of the analysis and discussion above put forward the following findings:

1. The results of distributing the questionnaires prove that taxpayer compliance at the Central Jakarta Tax Office is perceived as quite good, this is evidenced by the number of respondents who answered in agreement as many as 46 people.
2. The results of distributing the questionnaires prove that in general the E-SPT application is perceived by taxpayers as providing convenience in terms of tax reporting with the value of the questionnaire as many as 44 respondents agreeing.
3. The results of the regression analysis prove that the E-SPT Facility variable has a positive and significant effect on the taxpayer compliance variable of 0.632, so reject H_0 and accept H_a .

Based on the results of the research, several findings can be put forward as suggestions for related parties, including:

1. The results of distributing the questionnaires found that the indicator "The existence of the E-SPT application makes it easier for taxpayers to report annual tax returns" has respondents' answers that the smallest. It is hoped that the Director General of Taxes will be more proactive and reflective in explaining the various benefits of the E-SPT application to the public, for example through seminars on campuses and schools, outreach in villages and sub-districts and conducting bazaar activities in malls so that many people know about the benefits and uses of the E-SPT application.
2. The results of the distribution of the questionnaire found that the indicator "I have no tax arrears payable" has the smallest respondent's answer. This provides advice to the Director General of Taxes to cooperate with various agencies and companies, in an effort to provide understanding regarding taxation, starting from tax calculations, the amount of tax deductions to easy and correct tax reporting methods, so that many taxpayers are aware of the importance pay taxes.
3. The results of the regression analysis prove that the effect value of the E-SPT facility is 0.632 or 63.2% while the remaining 36.8% is explained by other variables. It is hoped that the Director General of Taxes will not only develop the E-SPT, but many other factors that must be improved. For example, providing counseling to increase tax knowledge, providing awareness to calculate income levels, motivation of taxpayers, e-billing facilities, tax amnesty, tax and tax administration service facilities and so on.

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