The Analysis of E-System Effectiveness to Increase Individual Taxpayer Compliance in Submitting Annual Returns

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ARTICLE INFORMATION

ABSTRACT

This study aims to determine the effectiveness and role of the electronic taxation system in enhancing taxpayer compliance. Data collection methods in this study included questionnaires, interviews, and documentation, analyzed using descriptive techniques. The results showed that the efficiency of the electronic taxation system, particularly in the form of e-SPT within the Kendari General Tax Administration, was classified as effective in 2020. This indicates that the e-SPT application was implemented effectively, simplifying the process for taxpayers to complete their annual tax returns (SPT) electronically. Similarly, the effectiveness of the electronic system in the form of an electronic archive in 2020 was classified as very effective. This signifies that electronic media are highly beneficial for taxpayers in reporting SPT, as the system operates online and in real-time. Additionally, the number of SPT reports increased significantly with the availability of an electronic archive compared to the manual reporting system. Consequently, the improved efficiency of the electronic taxation system was strongly correlated with a higher level of taxpayer compliance, as taxpayers fulfilled their tax obligations to the maximum.

Keywords: Compliance; e-Filing; e-SPT; Personal Taxpayer; Taxation e-System

INTRODUCTION

Tax is a mandatory contribution from individuals or business entities to the state, which is coercive and based on the law. It is owed without direct compensation and is utilized for state needs, aimed at achieving the greatest prosperity for the people. Tax payments represent the obligations and participation of taxpayers in supporting state financing and national development (Sumampouw, 2022). As one of the largest sources of state revenue, tax income plays a crucial role in the welfare of the Indonesian people. Consequently, Indonesia will face challenges in development if the taxes collected fall significantly short of expected revenues.

The government began increasing revenue in the tax sector in 1983 through tax reform. The most significant change in this reform was the shift in the tax collection system from the Official Assessment System to the Self-Assessment System. The Self-Assessment System places responsibility on taxpayers to calculate, report, and pay their owed taxes to the government. Taxpayer awareness and compliance are vital for enhancing the effectiveness and efficiency of the desired tax revenues. In this context, the Directorate General of Taxes (DJP) has implemented policy reforms, such as adopting e-Systems for tax reporting.

The demand for increased state tax revenues is closely linked to heightened awareness of tax obligations, making fundamental improvements and changes to the tax system essential, as noted by Simanjuntak (2012).

The traditional manual taxation system has significant weaknesses, particularly for taxpayers with large transactions. For instance, in filing their annual tax returns (SPT), such taxpayers were required to submit numerous hardcopy documents to the Tax Service Office (KPP). The lengthy process often caused delays or even late submissions, which could result in fines. Additionally, the manual system was prone to human error during data recapitulation by tax officials. The growing need for technological advancement has prompted the public to learn and adopt developments in information technology.

To facilitate taxpayer compliance, the DJP issued Regulation Number PER-02/PJ/2019 concerning Procedures for Submitting, Receiving, and Processing Tax Returns, implementing Minister of Finance Regulation Number 9/PMK.03/2018 (Kusumawardhani et al., 2023). This regulation introduced e-System-based services, such as e-SPT and e-Filing, aligning with technological advancements. These services aim to improve the efficiency of control and reporting mechanisms. Despite this progress, the DJP Performance Report (2017) indicates that, out of 36,031,972 registered taxpayers in Indonesia, only 16,599,632 submitted their SPTs, and just 4,762,217 used the e-Filing system. This shows that taxpayers utilizing the electronic e-Filing system represented less than 50% of the effective number of taxpayers. Furthermore, researchers have compiled data on the use of e-SPT and e-Filing, as well as the number of individual taxpayers (WPOP) from 2014 to 2018 at KPP Pratama Kendari, presented in the table below.

Table 1. Number of Registered Individual Taxpayers (WPOP) and Users Target of e-SPT and e-Filing

Year		WPOP Targets and Realization of E-System Users in Submitting SPT

	Number of Registered WPOP	Users Target of e-SPT	Realization of e-SPT Users	Users Target of e-Filing	Realization of e-Filling Users
2014	98.509	2.648	743	5.281	4.061
2015	110.631	4.554	1.558	7.256	6.411
2016	125.348	12.552	5.463	34.425	31.692
2017	137.236	17.407	7.799	48.532	45.132
2018	151.608	18.942	8.681	49.005	45.608

Source: KPP Pratama Kendari (2020)

From Table 1, it is evident that the use of the e-System, specifically e-SPT and e-Filing, by individual taxpayers at KPP Pratama Kendari has not reached half of the total number of registered taxpayers and has fallen short of the target for e-System adoption. This is primarily due to some taxpayers lacking awareness of the importance of taxes and perceiving SPT reporting through the e-System as complicated and confusing. Furthermore, many taxpayers are unfamiliar with the operation of the e-System application, which is electronic and requires the use of a computer.

The purpose of this research is to examine and analyze the effectiveness of the tax e-System at the KPP Kendari Pratama, as well as to evaluate its role in increasing individual taxpayer compliance in reporting their SPT at the Kendari Pratama.

LITERATURE REVIEW

Definition of Tax
According to Law of the Republic of Indonesia Number 16 of 2009 (2009), which amends Law Number 6 of 1983 on General Provisions and Tax Procedures, Article 1 Paragraph 1 states that tax is a mandatory contribution to the State, owed by individuals or entities, that is coercive and based on the law. It is collected without direct compensation and is used to meet State needs for the greatest prosperity of the people. Tax represents a contribution from the people to the State, which can be imposed and collected according to the law. Taxpayers who pay these contributions do not receive direct compensation. The government utilizes taxes to fund expenditures that benefit the State and society as a whole.

As a source of state revenue, taxes serve to finance state expenses (Kantohe & Kambey, 2021). To carry out routine government operations and implement development projects, the State requires funding, which is provided through tax revenue. This illustrates the tax's role as a budgetary function. Additionally, the government can influence economic growth through tax policy. By exercising a regulatory function, taxes can be utilized as a tool to achieve specific objectives. For instance, to encourage domestic and foreign investment, the government offers various tax relief facilities. Similarly, to protect domestic production, the government imposes high import duties on foreign products, demonstrating the tax's regulatory or regular function.

Awaluddin (2017) defines tax as a contribution to the state treasury (a transfer of wealth from the private sector to the government sector) based on the law (enforceable), without reciprocal services (performance fees) that can be directly demonstrated, and used to finance general expenditures.

E-System of Tax
The electronic system in tax services developed by the DJP is designed to simplify the process for taxpayers, including through tools such as e-SPT (Electronic Notification

Letter), e-Registration, and e-Filing. With the e-System, taxpayers are expected to independently fill out, calculate, pay, and report their taxes. In the era of globalization, the tax services provided also support modernization by incorporating the development and implementation of advanced information systems. The increasing pace of modern advancements requires the government to create programs that simplify taxpayers' duties and facilitate the fulfillment of their tax obligations, with the ultimate aim of meeting tax revenue targets. This initiative is implemented by the government through the DJP by modernizing taxation processes using e-system-based information technology. The tax e-System represents a modernization effort aimed at simplifying tax reporting for taxpayers (Rahayu, 2017).

The government has introduced an application that enables taxpayers to efficiently complete tax returns in a modern electronic taxation system. According to the Directorate General of Taxes Regulation Number 01/PJ/2016 (2016), e-SPT refers to Taxpayer SPT data in electronic form, created by taxpayers using the e-SPT application provided by the DJP. The e-SPT application is specifically designed by the DJP to facilitate tax reporting for taxpayers, ensuring that the process is simpler and paperless. The purpose of e-SPT is to ensure that all work processes and tax services operate efficiently, smoothly, and accurately, thereby easing the burden on taxpayers and encouraging higher taxpayer compliance.

In addition to applications, the DJP has also implemented e-Filing, which allows taxpayers to submit Tax Returns (SPT) electronically, online, and in real-time via the internet on the DJP official website or through an Electronic SPT Service Provider or Application Service Provider (ASP). With e-Filing, taxpayers no longer need to print all report forms or wait for receipts manually. Online submission enables taxpayers to report their taxes via the internet, while real-time functionality ensures that confirmation from the DJP is instantly provided if the tax return data has been accurately and completely submitted electronically (Rahayu, 2017).

Regulation of the Directorate General of Taxes Number PER-48/PJ/2011, which introduced the Second Amendment to Regulation of the Director General of Taxes Number PER-19/PJ/2009 on Procedures for Receiving and Processing SPT, was issued on December 30, 2011, and later revised under Regulation of the Directorate General of Taxes Number PER-02/PJ/2019, dated January 30, 2019. This regulation aims to enhance transparency and eradicate practices of Corruption, Collusion, and Nepotism (KKN). With the e-Filing facility, taxpayers no longer need to visit the KPP in person. Submitting SPT becomes more convenient and faster since it can be done anytime and anywhere, with submissions sent directly to the DJP database using internet access. This is facilitated by one or more ASPs appointed by the DJP. e-Filing simplifies SPT submission and assures taxpayers that their SPT has been accurately received by the DJP, with significantly improved security.

Taxpayer Compliance
Tax conditions that demand the active participation of taxpayers in fulfilling their tax obligations necessitate a high level of taxpayer compliance, which involves adherence to tax obligations in accordance with the applicable truth. Voluntary compliance in fulfilling tax obligations (voluntary compliance) is the essence of the self-assessment system.

RESEARCH METHOD

This research was conducted at the KPP Pratama Kendari located on Jalan Sao-Sao No. 188, Bende Village, Kadia District, Kendari City, Southeast Sulawesi Province. The data sources used in this research include primary data and secondary data. Primary data were obtained through interviews with tax officials and taxpayers who were directly involved with the effectiveness of the e-System at KPP Pratama Kendari, Southeast Sulawesi Province, while secondary data were derived from information on the number of taxpayers using the e-System and percentage-level reports measuring its effectiveness.

The data analysis method employed in this research involves comparing data from 2014–2018 and analyzing respondents' statements collected through questionnaires, using indicators of tax effectiveness and compliance. To determine the level of effectiveness of the e-System in increasing taxpayer compliance in reporting Annual SPT at KPP Pratama Kendari, the research identifies the fulfillment of indicators for these two factors. The methods used for data collection in this research are questionnaires, interviews, and documentation. A questionnaire is a data collection technique in which a set of written statements or questions is provided to respondents for them to answer (Sugiyono, 2017). Interviews are employed as a data collection technique when the study aims to identify problems that require further investigation. Documentation, on the other hand, involves gathering data related to the research, such as organizational structure, duties and responsibilities, ranks, classes, and gender.

To determine the percentage of effectiveness and compliance based on respondents' answers regarding the use of the e-System by individual taxpayers in reporting and completing SPT, the Guttman scale is utilized (Riduwan, 2013) as follows:

$$Percentage = \frac{The\ Number\ of\ Respondents\ Who\ Answer\ "Yes"}{The\ Number\ of\ Respondents} \times 100\%$$

The percentage score obtained is then compared with the questionnaire score interpretation criteria:

Number 81%-100%   = Very Compliant/effective
Number 61%-80%   = Compliant/effective
Number 41%-60%   = Fairly Compliant/effective
Number 21%-40%   = Less Compliant/effective Number 0%-
20%   = Not Compliant/effective

RESULTS

This research data was obtained from all respondents as a result of completing their identities, with 91 respondents participating. The recapitulation of the frequency distribution of answers regarding the characteristics of non-civil servant taxpayers who use the e-System is as follows:

Table 2. Characteristics of Non-Civil Servant Taxpayers Using e-System

Characteristics		Frequency	Percentage (%)
Gender	Male	54	59%
	Female	37	41%
Age	21-30	30	33%
	31-40	34	37%
	>40	27	30%
Education Level	Senior High School	54	59%

	Diploma	17	19%
	Bachelor	20	22%
Occupation	Farmer	24	26%
	Self-Employed	67	74%
Usage Period e-System e-SPT and e-Filing	< 1 Years	32	35%
	1-3 Years	47	52%
	>3 Years	12	13%
Total		91	100%

Source: Processed Primary Data (2020)

Analysis of the Effectiveness of the Taxation e-System at the KPP Pratama Kendari

The use of a more advanced taxation e-System at KPP Pratama Kendari officially began in stages in 2012. The tax e-System has a clear purpose, which is to make it easier for taxpayers to fulfill their obligations, including calculating, paying, and reporting their owed taxes, thereby increasing taxpayer compliance. The implementation of the Self-Assessment System heavily relies on the role of taxpayers in independently fulfilling their tax rights and obligations. Therefore, the Government, through the DJP, issued Regulation of the Director General of Taxes Number PER-02/PJ/2019 concerning Procedures for Submitting, Receiving, and Processing Tax Returns. This regulation states that the e-SPT application was developed by the DJP to simplify the process of tax reporting for taxpayers.

Based on data analysis of the effectiveness of the e-System at KPP Pratama Kendari for each sub-indicator, a summary of the overall results for each element is presented in the following table:

Table 3. Determining the Average Category of Respondent Statements is seen from the Effectiveness of the Taxation E-System

Indicator	Respondent's Answers Frequency (F) and Percentage %				Total Score	Average Score	Percentage	Criteria
	Yes (1)		No (0)					
	F	%	F	%				
e-SPT								
1	42	46%	49	54%	42	0.4615	46%	Fairly
2	74	81%	17	19%	74	0.8132	81%	Very effective
3	84	92%	7	8%	84	0.9231	92%	Very effective
4	74	81%	17	19%	74	0.8132	81%	Very effective
Sub Indicator Average					274	3.0111	75%	Effective
e-Filling								
5	84	92%	7	8%	84	0.9231	92%	Very effective
6	74	81%	17	19%	74	0.8132	81%	Very effective
7	91	100%	0	0%	91	1.00	100%	Very effective
8	91	100%	0	0%	91	1.00	100%	Very effective
Sub Indicator Average					340	3.7363	93%	Very effective

Source: Processed Primary Data (2020)

Table 3 shows that the highest sub-indicator for e-SPT is statement number three, with 92%, indicating that the existence of e-SPT has made it easier for taxpayers, especially non-employee individual taxpayers, to calculate their taxes. Conversely, the lowest sub-indicator is statement number one, with 46%, which reflects that most taxpayers are not familiar with the tax regulations regarding e-SPT, a result categorized as quite effective. Meanwhile, for e-Filing, the highest sub-indicators are statements number three and four, each with a percentage of 100%, demonstrating that e-Filing has greatly simplified the process for taxpayers to report their SPT and that KPP Pratama Kendari has conducted widespread outreach regarding e-Filing. The lowest indicator, at 81%, corresponds to statement number two, indicating that there are still taxpayers who do not fully understand the benefits, objectives, and procedures of implementing e-Filing.

E-System to Improve Non-Employee Individual Taxpayer Compliance at KPP Pratama Kendari
The tax e-System was introduced by the government, specifically through the DJP, to facilitate taxpayer compliance with their obligations in the context of the Self-Assessment System. This system requires taxpayers to independently calculate, pay, and report the taxes they owe. Based on the results of data analysis on tax compliance using the e-System at KPP Pratama Kendari for each sub-indicator, a summary of the overall results for each element is presented in the following table:

Table 4. Determining the Average Category of Respondent Statements seen from Tax Compliance using the E-System

Indicator	Respondent's Answers Frequency (F) and Percentage %				Total Score	Average Score	Percentage	Criteria
	Yes (1)		No (0)					
	F	%	F	%				
Compliance in Calculating Taxes Owed								
1	74	81%	17	19%	74	0.8131	81%	Very Compliant
2	80	87%	11	13%	80	0.8791	87%	Very Compliant
3	84	92%	7	8%	84	0.9130	92%	Very Compliant
Sub Indicator Average					238	2.6052	87%	Very Compliant
Compliance in Reporting Annual SPT								
4	62	68%	29	32%	62	0.6813	68%	Compliant
5	91	100%	0	0%	91	1.00	100%	Very Compliant
6	91	100%	0	0%	91	1.00	100%	Very Compliant
7	91	100%	0	0%	91	1.00	100%	Very Compliant
Sub Indicator Average					335	3.6813	92%	Very Compliant

Source: Processed Primary Data (2020)

Table 4 shows that compliance in calculating tax payable using the e-SPT application is categorized as very compliant. The highest sub-indicator is question number three, with

a percentage of 92%, indicating that taxpayers have used e-SPT to fill out their SPT. On the other hand, the lowest sub-indicator is question number one, with a percentage of 81%, showing that there are still taxpayers who do not fully understand the correct method for tax calculation.

DISCUSSION

Analysis of the Effectiveness of the E-System at KPP Pratama Kendari
Effectiveness of the e-SPT at KPP Pratama Kendari
Based on the results of distributing questionnaires conducted by researchers, the tax e-System is considered quite effective, with an average score of 75% for the e-SPT indicator. This indicates that most taxpayers already use the e-SPT application to fill out their SPT. However, data shows that from 2014 to 2018, the implementation of e-SPT was still less effective. This was explained by the General and Internal Compliance Subdivision officer, Mrs. Febiana Kusuma Dewi, who stated:

> "The implementation of the electronic e-SPT system at KPP Pratama Kendari started in 2012, transitioning from manual to electronic SPT submission. Adjusting to this system has not been easy and requires time to achieve effectiveness, especially as socialization efforts need to be conducted." (General and Internal Compliance Subdivision Officer, Mrs. Febiana Kusuma Dewi)

The Kendari Pratama Tax Service Office regularly organizes outreach programs related to e-SPT under the name "Tax Corner," aiming to educate taxpayers and encourage them to adopt the government-provided application for filling out SPT using the e-SPT system.

Effectiveness of e-Filing at KPP Pratama Kendari
The research findings show that the E-Filing indicator, based on respondents' answers across all statements, falls into the "very effective" category on average. This is further supported by data from KPP Pratama Kendari: in 2014, the e-Filing usage target of 76.90% was achieved, indicating its initial effectiveness. From 2015 to 2018, the e-Filing usage target consistently fell within the "very effective" category, with annual percentage increases. Taxpayers find the e-Filing system easy to use and operate, particularly for submitting tax returns online. In an interview with the General and Internal Compliance Subdivision, Mrs. Febiana Kusuma Dewi stated:

> "The majority of taxpayers are more aware of using e-Filing, which has enhanced both the effectiveness of its use and taxpayer compliance. However, there are still taxpayers, particularly those over 40 years old, who do not understand how to use the electronic system." (General and Internal Compliance Subdivision Officer, Mrs. Febiana Kusuma Dewi)

E-System to Improve Individual Taxpayer Compliance at KPP Pratama Kendari
The research findings indicate that respondents' answers align with two compliance indicators. The first indicator is compliance in calculating the tax owed, as shown in the first statement. While taxpayers are generally compliant in calculating taxes correctly, the responses to the second and third points scored higher, with percentages of 87% and 92%, respectively. This demonstrates that taxpayers are highly compliant in using the e-SPT application as a tool for calculating and filling out their SPT.

CONCLUSION

The effectiveness of using the e-System in the form of e-SPT at the Kendari City Tax Service Office in 2020 has been categorized as effective, meaning that taxpayers have completed their annual tax returns using this application. Meanwhile, the effectiveness of using the e-system in the form of e-filing is categorized as very effective, namely that taxpayers have used e-filing as a medium for reporting SPT.

E-system in the form of e-SPT in increasing Taxpayer compliance based on data at KPP Pratama Kendari from 2014-2018 has increased but is still categorized as Less Compliant. This is because the number of registered taxpayers is not comparable to taxpayers who use e-SPT. However, in 2020, KPP Pratama Kendari will no longer serve SPT filling manually but must use e-SPT media so that the level of taxpayer compliance in using e-SPT increases.

The e-System in the form of e-SPT at the Kendari Pratama Tax Service Office started to be effective in 2020, but based on respondents' answers, there are still many Taxpayers who do not understand the application of this system. Apart from that, many taxpayers register themselves just to obtain NPWP without any intention. to pay and report the tax owed thereby affecting the level of compliance.
Limitations

This research has been attempted and carried out in accordance with procedures, however, it still has limitations. Limitations of this research are still limited to indicators that influence the level of effectiveness and compliance of taxpayers only in filling out and reporting tax returns.

Based on the results of research findings and discussions regarding the effectiveness of the e-System at KPP Pratama Kendari, researchers put forward the following suggestions. KPP Pratama Kendari is expected to provide better services and counseling related to the E-System in the form of e-SPT and is expected to always provide innovation and ease of use of the E-System that has been implemented so that Taxpayers can use this system without experiencing difficulties. Apart from that, it is hoped that KPP Pratama Kendari will not only provide services and training for office heads as Taxpayers but will also provide counseling to the office staff of these Taxpayers. Future researchers are expected to provide additions to the theories of the indicators studied and also develop questions related to questionnaires and interviews with the parties concerned regarding the indicators studied in order to get even better results.

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The authors declared no potential conflicts of interest.

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