

USE OF E-FILLING AND E-FORM AS A MEASURE OF WPOP AND WP AGENCY COMPLIANCE

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Abstarct : This study aims to find out and analyze how taxpayers comply in reporting annual tax returns using e-filing and e-form at KPP Pratama Seberang Ulu Palembang. This study used quantitative descriptive data analysis techniques. The source of data used in this study is secondary data in the form of the number of individual and corporate taxpayers who report annual tax returns at KPP Sebrang Ulu Palembang. The data collection technique used in this study is documentation. The population in this study is the number of compliance of individual taxpayers and entities who have filed annual tax returns at KPP Pratama Sebrang Ulu Palembang after the implementation of e-filing and e-form until now. The sample in this study is the amount of compliance of individual and corporate taxpayers who report Annual Tax Returns at KPP Sebrang Ulu Palembang for 2018-2023 using a saturated sampling method. The results showed that the use of e-filling for individual taxpayers is less effective and for corporate taxpayers is not effective while the use of e-form is very ineffective for individual and corporate taxpayers

Keywords: E-Filling, E-Form, Tax

INTRODUCTION

In Indonesia, tax is one of the largest sources of income in the State Revenue and Expenditure Budget (APBN). Through taxes, the government can regulate economic balance and use funds to build facilities and infrastructure needed by the community. The greater the state receives income from taxes, the greater the ease with which the government can improve services to the community which the government can provide directly in order to realize service, obligations and participate in the development of national life.

In connection with the important role of taxes for Indonesia, the Indonesian Government continues to strive to update the tax collection system according to tax law. Basically there are three types of tax collection systems, namely the Official Assessment System, Self Assessment System and Withholding Assessment System. Indonesia is a country that adheres to a self-assessment taxation system, meaning that taxpayers are fully responsible for their tax payment obligations, tax reporting and tax notifications owed to the government.

However, during the pandemic, this self-assessment system was very influential in fulfilling government regulations in the New Normal era, where the government minimized outdoor activities and crowds as one way to reduce Covid-19 pollution. The term new normal has become something that is often used at the public policy level government.

The use of digital technology itself is an inevitable requirement for organizational continuity in the midst of a pandemic. One form of creating a new system to improve services for the public, especially taxpayers, in reporting Annual SPT is the implementation of E-Filing and E-Form.

Based on research results (Safitri & Silalahi, 2020), e-filing services can improve SPT reporting performance but are not optimal. This makes it interesting to carry out research on KPPs in Palembang City.

Theory of Planned Behavior (*Theory of Planned Behavior*)

The Theory of Planned Behavior explains the behavior carried out by an individual. This

theory is the result of the development of the Reasoned Action theory. The Theory of Reasoned Action explains that individual behavior is driven by two reasons, namely behavioral attitudes and subjective norms. Meanwhile, in the Theory of Planned Behavior (TPB) developed by Ajzen, 1985 through his article with the title "from intentions to actions: A Theory of Planned Behavior" a variable called perceived behavioral control is added. This additional variable is intended to controlling individual behavior which is limited by the shortcomings and limitations of the lack of resources used to carry out the behavior. TPB is intended to predict the behavior of each individual specifically.

There are three things explained in planned behavior theory that drive an individual's behavior, namely: behavioral attitudes, subjective norms, and perceived behavioral control. This theory explains the behavior of taxpayers who are obedient in carrying out their obligations. Usually a person believes in the results that will be obtained before deciding to act or not (Jamalallail & Indarti, 2022). The purpose of TPB is to be able to change or influence someone's behavior, so understanding how a behavior can be formed or occur is very necessary. The relationship between the theory of planned actors and this research is that in tax planning, tax digitalization has a direct influence on taxpayer compliance, and taxpayer awareness also has a direct influence on taxpayer compliance.

Tax

Based on the Law on General Provisions and Tax Procedures (UU KUP) Number 28 of 2007 Article 1 Number 1, the definition of tax is a mandatory contribution to the state owed by an individual or entity that is coercive based on the law, without receiving direct compensation and is used for state needs for the greatest prosperity of the people.

Apart from the law, here are several definitions of tax according to economic experts:

1. According to (Ariffin & Sitabuana, 2022) states that: Taxes are contributions that come from the people to the state treasury based on law without receiving direct contravention and are used to finance general expenses.
2. According to (Sartono, 2023) states that: Tax is an obligation to hand over part of the wealth to the state treasury which is caused by justice, events and actions that give a certain position, but not as a punishment, according to regulations set by the government and can be enforced, but there is no reciprocal services from the state directly to maintain general welfare.
3. According to (Nainggolan, 2022) states that: Tax is a transfer of wealth from the people to the state treasury to finance routine expenditure and the surplus is used for public savings which is the main source for financing public investment.
4. According to (Baitus & Furqon, 2020) states that: Taxes are public contributions to the state (which can be enforced) owed by those who do not receive returns which can be directly appointed and used to finance general expenses in running the government.

Annual Notification Letter (SPT)

According to (Sibagariang, 2020) "Notification letters are a means for taxpayers to report matters relating to tax obligations. The SPT must be filled in correctly, completely and clearly in Indonesian. "using Latin letters and Arabic numbers, the currency unit is rupiah and signing and submitting it to the tax services office (KPP) or other place determined by the director general of taxes."

The definition of SPT is based on Article 1 Number 11 of Law Number 28 of 2007 concerning General Provisions and Tax Procedures. SPT is a letter that taxpayers use to report the calculation and/or payment of tax, tax object and/or

not a tax object, and/or assets and liabilities in accordance with the provisions of tax laws and regulations.

E-Filling

E-filing is a method of submitting e-SPT online in real time via the internet on the Directorate General of Taxes (DJP) website or through the Application Service Provider established by the DJP. The internet is a supporting medium for the e-filing system, where using the e-filing system requires a good understanding of the internet. This is also an important factor for taxpayers to use e-filing, because with good internet understanding the higher the taxpayer's desire to use e-filing.

E-Form

E-form is an electronic SPT form in the form of a file with the extension .xpdf, which can be filled in offline using the form viewer application provided by the Directorate General of Taxes. After the annual SPT is made offline, taxpayers can immediately upload their SPT online.

Taxpayer Compliance

According to (Saprudin et al., 2020) "taxpayer compliance can be interpreted as a situation where taxpayers fulfill their tax obligations and exercise their tax income rights." In this case, it means that taxpayers have the willingness to fulfill their tax obligations in accordance with applicable laws and regulations without the need for thorough investment audits, warnings or threats and the application of both legal and administrative sanctions.

RESEARCH METHOD

Research conducted at the Sebrang Ulu Pratama Tax Service Office Jl. General Ahmad Yani, 14 Ulu, Kec. Sebrang Ulu II, Palembang City, South Sumatra 30116. This research was carried out over a period of approximately six months, namely November 2023 to April 2024. This time period includes the planning, implementation and reporting of research results.

This research uses quantitative descriptive data analysis techniques. The data source used in this research is secondary data in the form of the number of individual taxpayers and corporate taxpayers who report Annual SPT at the Sebrang Ulu Palembang KPP. The data collection technique used in this research is documentation. The population in this study is the number of compliant individual and corporate taxpayers who have reported annual tax returns at KPP Pratama Sebrang Ulu Palembang after the implementation of e-filing and e-form until now. The sample in this study was the number of individual and corporate taxpayers who reported annual tax returns at the Sebrang Ulu Palembang KPP for 2018-2023 using the saturated sampling method.

RESULTS AND DISCUSSION**WPOP E-Filling User Level and Agency 2018-2023**

In reporting the Annual Tax Return, the E-Filling system can be accessed by various parties, including individual taxpayers (WPOP) and corporate taxpayers. The E-filing system became mandatory in Indonesia in 2018 as an effort by the government to increase taxpayer compliance.

To determine the level of taxpayer compliance:

Formula :

$$\text{Level of taxpayer compliance} = \frac{\text{Number of taxpayers (WP) reported on time}}{\text{Number of WP users}} \times 100\%$$

Table 1. Classification Effectiveness Measurement

Percentage	Criteria
> 100%	Very effective
90%-100%	Effective
80%-90%	Effective enough
60%-80%	Less effective
< 60%	Ineffective

Source: Ministry of Home Affairs, Minister of Home Affairs
Decree No.690900327 of 1996 in Rachmawati, Yuni (2018)

1. Level of Use of Individual Taxpayer E-Filing (WPOP)

The use of the E-Filing system which applies to individual taxpayers (WPOP) has a fairly high percentage rate which can be seen in Table 3 below:

Table 2. Compliance Level of Individual Taxpayers Using E-Filing

Year	WP Reports on Time	WP User	Percentage (%)
2018	21,276	21,639	98.32 %
2019	23,237	30,221	76.89 %
2020	23,045	33,758	68.26 %
2021	20,689	33,424	61.89 %
2022	20,902	41,669	50.16 %
2023	28,339	37,954	74.66 %
	Average		71.69 %

Source: Secondary Data Processed by Researchers, 2023

Data on Table 3 shows that in 2018 the use of e-Filing for Individual Taxpayers had the largest percentage because in that year the e-Filing system began to be required by the DGT for taxpayers, in 2019 the percentage of e-Filing use fell by 21.43% from the presentation of e-Filing use in 2018, as well as in 2020 which showed a decline of 8.63%, the same as the previous year, the percentage of e-Filing use continued to decline in 2021 and 2022 until it reached its lowest figure in 2022 and in 2023 there will be quite a significant increase. So 2018 can be categorized as effective, 2019, 2020, 2021, 2023 as less effective and 2022 as ineffective.

2. Level Use of E-Filing for Corporate Taxpayers

The use of the E-Filing system also applies to corporate taxpayers, but the percentage level of use has decreased as can be seen in Table 4 below:

Table 3. Compliance Level of Corporate Taxpayers Using E-Filing

Year	WP Reports on Time	WP User	Percentage (%)
2018	858	302	35.20 %
2019	934	1,197	78.03 %
2020	867	785	90.54 %
2021	968	774	79.95 %
2022	1,080	160	14.81 %
2023	1,021	51	4.99 %
	Average		50.58 %

Source: Secondary Data Processed by Researchers, 2023

Data in Table 3 shows that in 2018 the use of e-Filing for Corporate Taxpayers was relatively low, this was due to a lack of understanding of the use of e-Filing for corporate taxpayers, in the following year, namely In 2019, the presentation of e-Filing usage experienced a significant increase, namely 42.83% from the presentation of e-Filing usage in 2018, likewise in 2020 which showed an increase of 12.51%, which is the highest percentage of usage in 2018- 2023, unlike 2020 which was the year with the highest percentage of usage, in 2021 it actually experienced a decline and continues to experience a significant decline, in 2023 is the year with the lowest percentage of usage. So in 2020 it is categorized as effective, 2019, 2021 less effective and 2018, 2022, 2023 not effective.

WPOP E-Form User Levels And Entities 2018-2023

In reporting the Annual Tax Return, the E-Form system can be accessed by various parties, including individual taxpayers (WPOP) and corporate taxpayers. The E-Form system is also an effort by the government to increase taxpayer compliance.

To determine the level of taxpayer compliance:

Formula :

$$\text{Level of taxpayer compliance} = \frac{\text{Number of taxpayers (WP) reported on time}}{\text{Number of WP users}} \times 100\%$$

Table 4. Classification Effectiveness Measurement

Percentage	Criteria
> 100%	Very effective
90%-100%	Effective
80%-90%	Effective enough
60%-80%	Less effective
< 60%	Ineffective

Source :Ministry of Home Affairs, Minister of Home Affairs Decree No.690900327 of 1996 in Rachmawati, Yuni (2018)

1. Level of Use of Individual Taxpayer E-Form (WPOP)

The use of the E-Form system which applies to individual taxpayers (WPOP) has a very low percentage rate which can be seen in Table 6 below:

Table 5. Compliance Level of Individual Taxpayers Using E-Form

Year	WP Reports on Time	WP User	Percentage (%)
2018	21,276	163	0.76 %
2019	23,237	173	0.74 %
2020	23,045	259	1.12 %
2021	20,689	396	1.91 %
2022	20,902	884	4.22 %
2023	28,339	1,041	3.67 %
	Average		2.07 %

Source: Secondary Data Processed by Researchers, 2023

2. Level of Use of Individual Taxpayer E-Form (WPOP)

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2019	23,237	173	0.74 %
2020	23,045	259	1.12 %
2021	20,689	396	1.91 %
2022	20,902	884	4.22 %
2023	28,339	1,041	3.67 %
	Average		2.07 %

Source: Secondary Data Processed by Researchers, 2023

The data in Table 6 shows that in 2018 the presentation of the use of e-Forms for Individual Taxpayers was very low, this was due to a lack of understanding of the use of e-forms for taxpayers, in the following year, namely 2019, the presentation of the use of e-Forms was Forms experienced a decrease of 0.02% from the presentation of e-Filing usage in 2018, in 2020 which showed an increase of 0.38%, the same as in 2020, in 2021 it also experienced an increase and continues to increase in 2022 which is quite significant as well as being the highest percentage from 2018 to 2023, this is due to the large amount of socialization regarding E-Forms, in 2023 it will again experience a decline. So from 2018 to 2023 it is categorized as ineffective.

3. Level Use of the Corporate Taxpayer E-Form

The use of the E-Form system that applies to corporate taxpayers has a fairly low percentage level but is higher than the level of compliance of E-Form users among corporate taxpayers which can be seen in Table 7 below:

Table 6. Compliance Level of Corporate Taxpayers Using E-Form

Year	WP Reports Correct Time	WP User	Percentage (%)
2018	858	7	0.81%
2019	934	14	1.49 %
2020	867	101	11.64 %
2021	968	196	20.24 %
2022	1,080	936	86.66 %
2023	1,021	1,025	99.60 %
	Average		36.74 %

Source: Secondary Data Processed by Researchers, 2023

The data in Table 7 shows that in 2018 the presentation of e-Form use for Corporate Taxpayers was the lowest, this was due to a lack of understanding of the use of e-Form for taxpayers, in the following year, namely 2019, the presentation of e-Form use increased. namely 0.68% of the presentation of e-Filing usage in 2018, in 2020 which showed an increase of 10.15%, the same as in 2020, in 2021 it also experienced an increase and continues to experience quite a significant increase, in 2023 it will increase again which is very satisfactory is the highest percentage of e-form use during 2018 to 2023. So in 2018 to 2021 it is categorized as ineffective, in 2022 it is quite effective and in 2023 it is effective.

This research is in line with Devi Safitri and Sem Paulus Silalahi entitled The Influence of Fiscus Service Quality, Understanding of Tax Regulations and Implementation of the E-Filling System on Taxpayer Compliance: Socialization of Taxation as a Moderator which shows the results that the quality of Fiscus services and the implementation of E-Filling are not partially influence on taxpayer compliance.

CONCLUSION

Based on the results of the research that has been analyzed above, the researcher concludes that the application of the E-Filling system is less effective to use with the percentage of use for individual taxpayers being 71.69% and the use of E-Filling for corporate taxpayers is still ineffective due to the continued usage rate. decreases every year, indicating ineffectiveness in its use with an average use value of 50.58% at KPP Pratama Sebrang Ulu Palembang, while for the implementation of the E-Form system it is still very ineffective to use because the percentage level of use is still relatively low, namely 2.07% for mandatory individual tax and 36.74% for corporate taxpayers at KPP Pratama Sebrang Ulu Palembang. This shows that there is still a lack of knowledge among the public, especially taxpayers, in submitting Annual Tax Returns using E-form at KPP Pratama Sebrang Ulu Palembang.

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