



The Effectiveness of the Implementation Online Tax Service System on Taxpayer Compliance in the Pandemic Period

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ABSTRACT

Tax is a mandatory contribution paid by each tax to the state and will be used for the benefit of the government and society. The purpose of the tax is to finance the nation, slow down the rate of inflation and develop economic conditions. This study aims to determine the effectiveness of implementing an online tax service system on taxpayer compliance during the pandemic. The method used in this study is a qualitative descriptive method. The results of this study are as follows: 1). The application of the online tax service system in terms of ease of use cannot be said to be effective; 2). The application of the online tax service system in terms of security and accuracy can be said to be effective, and 3). The application of the online tax service system in terms of time efficiency can be said to be effective.

Keywords: *Effectiveness; E-System; Taxpayer.*

INTRODUCTION

Taxes according to Law Number 16 of 2009 concerning the fourth amendment to Law Number 6 of 1983 concerning General Provisions and Tax Procedures in Article 1 Paragraph 1 reads that 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 being used for the purposes of the state for the greatest prosperity of the people (Mardiasmo, 2019); (Sa'adah, 2020).

In Law No. 16 of 2000 concerning General Provisions and Tax Procedures, it is explained that there is a change in the tax system in Indonesia from the original Official Assessment System to the Self Assessment System. Self-Assessment System is a tax collection system that gives confidence to taxpayers to pay and self-report the amount of tax owed. The taxation process is still done manually by using paper documents. The manual tax administration system is still considered to have many weaknesses for taxpayers and the data recording process takes a long time, the SPT reporting becomes delayed and hampered, so that taxpayers will get fines due to late reporting. To overcome these problems, it is necessary to have a system of administration and services that are faster and more accurate (Jawas et al., 2017); (Rohmah & Ashlihah, 2021).

To address the weaknesses of the manual tax administration service system, the Director General of Taxes has made various changes to the tax administration system. Changes in the tax administration system are part of the tax reformation that started in 1983. One form of tax reform is by launching a program of changes or reforms to the tax administration system called modernization. Tax modernization can be interpreted as the use of new tax infrastructure by utilizing the development of information and communication technology. Modernization is the application of an accountable and transparent tax administration system by utilizing technology based on an electronic taxation system or e-system.

Service is one of the important tasks for the state apparatus that cannot be ignored by local governments. Therefore, there needs to be good planning and it is necessary to formulate service standards to the community in accordance with the authority granted by the local government (Jumarianto, 2013). The KUP Law and its implementing regulations, namely the Regulation of the Director General of Taxes Number PER-41/PJ/2015 concerning Security of Electronic Transactions for Online Tax Services stipulates that taxpayers can conduct electronic transactions with the Directorate General of Taxes through the Online Tax Service to exercise their tax rights and obligations. . To carry out tax rights and obligations through the Online Tax Service, Taxpayers must have an EFIN issued by

the Directorate General of Taxes to each Taxpayer (Suharsono, 2018).

With online tax services, people can easily carry out tax activities, such as registering a NPWP and reporting SPT. In addition, seeing the conditions in this era of globalization, almost all Indonesian people can use gadgets or laptops. So that to carry out taxation activities, the public does not need to come to the Tax Service Office directly, because there is a system that can help the community in carrying out tax activities.

Table 1. Number of Taxpayers Registered with SPT

Year	Number of Taxpayers Registered with SPT		
	Employee Individual Taxpayer	Non-Employee Individual Taxpayer	Corporate Taxpayer
2018	12,81 Millions	2,45 Millions	1,47 Millions
2019	13,81 Millions	3,04 Millions	1,47 Millions

The number of taxpayers in Indonesia is increasing from year to year, but it has not been followed by the level of taxpayer compliance in reporting their tax obligations. This situation may be caused by the level of knowledge of taxpayers on tax regulations that are still lacking. One of the obstacles in the field of taxation is the level of compliance and public awareness as taxpayers is still very low.

Regarding the Covid-19 Pandemic, the Directorate General of Taxes seems to be ready for an umbrella before it rains. Taxpayers can carry out their tax obligations from home or office without leaving their work or business activities. All activities that are usually only done face-to-face can now be done online and can be done quickly, precisely, and at any time. NPWP registration up to SPT reporting can be done online. Including in the event that the Taxpayer takes his tax rights (Burnama, 2020); (Wahyuningsih & Rahmatika, 2020).

During the Covid-19 pandemic, the use of information technology is expected to run effectively. Through the use of information technology in the form of delivering information via websites and social media, the tax service system can be implemented without having direct contact between the server and the person being served. This study was conducted because researchers wanted to find out whether the application of this online tax service system was very effective for taxpayers to fulfill their obligations during the pandemic. Because during the pandemic the activities of all people are limited by the government, so everything must be done at home to avoid crowds. The purpose of this study is to conduct further research on the effectiveness of implementing an online tax service system on taxpayer compliance during the pandemic.

METHOD

The approach used in this research is a qualitative approach, which is a research procedure that produces descriptive data in the form of words or words from people and actors that can be observed (Sudjana, 1989). The data analysis used is descriptive qualitative analysis. According to Sugiyono, population is a generalization area consisting of objects that have certain qualities and characteristics set by researchers to be studied and drawn conclusions (Sugiyono, 2016). The population of this study is an individual taxpayer registered at KPP Pratama Jombang. The number of categories is at least 30 respondents and the use of the questionnaire is to find out the opinion of taxpayers about the use of the online tax service system on taxpayer compliance. The use of the questionnaire did not use the SPSS test, but directly analyzed and described the results of the data analysis.

RESULT AND DISCUSSION

Result

This research is focused on the effectiveness of the implementation of the online e-filing tax service system for individual taxpayers, the indicators used are:

- Ease of use, namely the ease of online tax applications for taxpayers to carry out tax activities.
- Data accuracy and security, namely maintaining the accuracy and security of Taxpayer data.
- Time efficiency, namely the time in the service process and the time used by the Taxpayer in carrying out the taxation process.

Tax is the main source of state revenue. Without taxes, most state activities cannot be carried out. Tax money is used as follows (Direktorat Jenderal Pajak, 2013):

- Payment of salaries of state apparatus such as Civil Servants (PNS), Indonesian National Armed

Forces (TNI), and State Police of the Republic of Indonesian up to the financing of various development projects.

- Fuel Subsidy (BBM), electricity subsidy, fertilizer subsidy, Temporary Community Assistance (BLSM), procurement of rice for the poor (Raskin), public health insurance (jamkesmas).
- Construction of public facilities such as roads, bridges, schools, hospitals, and so on.
- Other financing in order to improve welfare for the whole community.

Taxpayer Compliance

According to the Big Indonesian Dictionary, obedience means full nature, obedience. Compliance is the motivation of a person, group or organization to act in accordance with established rules. In tax, the applicable rule is the tax law. Tax compliance is a person's compliance, in this case the Taxpayer, to the tax laws and regulations (Rahayu, 2017). Taxpayers are individuals or entities, including tax payments, tax cutters and tax collectors who have tax rights and obligations in accordance with the provisions of tax laws and regulations (Mardiasmo, 2019). So it can be concluded that taxpayer compliance is the behavior of a taxpayer in carrying out all tax obligations and using his taxation rights while still adhering to the tax laws and regulations.

Online Tax Service System

In line with the development of technology and information, the Directorate General of Taxes (DGT) accommodates and implements a network or online service system called e-Tax. The aim is to facilitate and improve tax services. E-Tax is a tax service facility provided by the Directorate General of Taxes electronically to serve the public. Various types of e-Tax services, including (Leliya & Afiah, 2016): e-registration, e-filing, e-SPT, e-NPWP, e-billing.

Discussion

Prior to the Covid-19 virus pandemic, the Directorate General of Taxes had modernized the tax administration system to improve the quality of tax services for taxpayers. During the outbreak of the Covid-19 virus pandemic, the government limited community activities by enacting PSBB or Large-Scale Social Restrictions in several regions in Indonesia to prevent the spread of the Covid-19 virus which has claimed many lives. With the online tax service system, the Directorate General of Taxes can support the government in preventing the spread of the Covid-19 virus. Taxpayers can easily access the website provided by the Directorate General of Taxes.

The online tax system in tax services was created by the Directorate General of Taxes to provide facilities to taxpayers in fulfilling their tax obligations. Taxpayers can access the online tax system website anywhere and anytime, especially during the Covid-19 virus pandemic. This can save time and increase productivity, because taxpayers do not need to come to the tax office to queue. Taxpayers can save time because they can report their taxes at any time, both at home and at work without having to delay work.

In connection with the Covid-19 virus pandemic, the Jombang Pratama Tax Service Office conducted socialization regarding the online tax service system via Whatsapp. The Pratama Tax Service Office urges registered taxpayers to immediately report the 2020 Annual Tax Return (SPT) online by accessing the website www.pajak.go.id. For taxpayers who have submitted their 2020 Annual SPT, they can ignore the message. If there is a Taxpayer who does not have an E-FIN (Electronic Filing Identification Number) to activate the DJP Online account or change the password, the Taxpayer is expected to apply for an E-FIN activation/request electronically (email) (Redaksi DDTCNews, 2021). The following is the procedure for submitting an E-FIN activation request online:

- Download the online E-FIN application form. How to get the EFIN application form is to download it at www.pajak.go.id.
- Fill out the online E-FIN form.
- Take a selfie. Selfie holding original KTP and original NPWP.
- Send an online E-FIN application to the KPP email.
- Waiting for the online E-FIN application process.
- E-FIN activation online. The steps for EFIN activation are as follows: log in to the DJP Online website (<https://djponline.pajak.go.id/account/login>), click "register here", enter your NPWP number, E-FIN and security code Mandatory Taxes, click "verification", please create a password to login to the DJP Online application, find the activation link provided by DJP via email, then click the link to login, E-FIN has been activated and online tax transactions are ready to be made.

Tax Office Services Before the Online Tax System

Based on history, Indonesia has several tax collection systems that have been implemented, including: official assessment system, semi self-assessment system, with holding system, and full self-assessment system. The official assessment system is a tax collection system that authorizes the government to determine the amount of tax owed by taxpayers. Semi self-assessment system is a tax system in which the authority to determine the amount of tax owed is the responsibility of both parties, namely the taxpayer and the government. With holding system is a tax collection system that authorizes third parties to withhold or collect taxes owed by taxpayers. Full assessment system is a tax collection system that gives confidence to taxpayers to calculate, pay and report the amount of tax owed themselves (Adi, 2016).

Tax office services before the online service system was done manually. When you want to register as a Taxpayer, the Taxpayer must first come to the KPP to queue for the NPWP list. The process of reporting and paying taxes is also done manually, taxpayers will be guided directly by tax officials. For taxpayers who do the reporting, it is done manually by filling in the income data in the SPT form. If the form has been filled in as specified, then the next step is to take the payment queue number at the KPP and submit the file to the counter officer for processing. Tax reporting that is done manually is actually quite inconvenient, because the document storage is a little more complicated than the online document storage system. When approaching the deadline for tax reporting, the queue will be very long.

Effectiveness of the Implementation of the Online Tax Service System

In general, effectiveness is the achievement of goals correctly from a series of alternatives and determining the choice of other options. Effectiveness can also be interpreted as a measurement of success in achieving predetermined goals. For example, if there is a task that can be completed by choosing the methods that have been determined, then that method is the correct and effective way.

The purpose of using an online service system in taxation is to save time, can be done anywhere and anytime, and can save paper. With the online service system in taxation, it is hoped that it can improve services to taxpayers, both in terms of quality and time so that it is more effective.

Table 2. Summary of the Results of the Questionnaire

No	Question	Answer	Number of People
1	Do you have a NPWP?	Yes	30 people
2	Have you ever used an online tax service system?	Yes	30 people
3	What obstacles do you face when using the online tax service system?	1. None 2. Still confused about how to use the online system 3. Internet network	1. 9 people 2. 6 people 3. 15 people
4	In your opinion, what are the advantages of an online tax service system?	More efficient because it can make it easier to pay and report SPT because it can be done anywhere and anytime	30 people
5	In your opinion, what are the disadvantages of an online tax service system?	1. None 2. There is no development that makes it easier for the public to know 3. Lack of knowledge of taxpayers 4. System error if the deadline for reporting	1. 21 people 2. 3 people 3. 5 people 4. 1 people
6	How long does it take to process online tax services?	Fast, efficient, doesn't take long	30 people
7	Does the online tax service system make your time more efficient?	Yes	30 people
8	Does the online tax service system make the data you enter more accurate and secure?	Yes	30 people

The results of the questionnaire answers related to the effectiveness of the implementation of the online tax service system during the pandemic can be seen from several aspects, namely: ease of use, security and accuracy, and time efficiency. The application of the tax service system when viewed in terms of ease of use, cannot be said to be effective in implementing tax obligations. This is due to the large number of taxpayers who are often constrained by the internet network, because they are in rural

areas. However, the level of technological understanding of each taxpayer is different. For taxpayers who are technology literate and their internet network supports it, they will feel helped by the online tax service system because it can be done anywhere and anytime so it is easier, while for taxpayers who live in rural areas and lack understanding of technology, the online tax service system this is difficult.

The application of an online tax service system when viewed in terms of security and accuracy, can be said to be effective. Because the tax service system is able to maintain the confidentiality of taxpayer data, especially personal data. Accuracy in avoiding errors, the Taxpayer will receive an error message and cannot save or send the report before the report is corrected.

The application of an online tax service system when viewed from the point of view of time efficiency can be said to be effective. The online tax service system gives taxpayers flexibility in carrying out the tax process, from registering to reporting their annual taxes. The tax service system is made in a simple way, so that taxpayers can access it through a cellphone/smartphone that has an internet connection. Taxpayers can carry out the taxation process anywhere and anytime, so as to reduce the possibility of delays in reporting SPT, because the time required is not long.

With this online service system, it can also ease the work of employees and can also make it easier for taxpayers to fulfill their rights and obligations in taxation. This online service system is very helpful for taxpayers because it does not take a long time in dealing with taxes.

Supporting Factors in the Implementation of the Online Tax Service System

The factors that support the implementation of the online tax service system are:

- **Taxpayer Awareness.** As a taxpayer who is obedient and obedient to his tax regulations, he will definitely fulfill his tax obligations, whether it is paying or reporting SPT. Because reporting the annual tax return is an obligation for every taxpayer who has been registered with the KPP. If the Taxpayer only pays taxes without reporting the SPT, it will be penalized for not reporting the SPT. If the taxpayer is given a sanction for not reporting the SPT, then it can encourage taxpayer awareness in reporting the SPT through online services, because it can be done anywhere and anytime.
- **Feeling Want To Try.** With the online tax service system, taxpayers are provided with services for reporting annual tax returns which are easier, practical, fast and efficient because they can be done anywhere and anytime without having to come directly to the registered tax office. For taxpayers who have not used the online tax service system with the many conveniences provided in online services, the taxpayer will have the desire to try the tax service system.
- **Internet Network.** The use of this online tax service system requires an internet network. Because the internet network is an important element. Without an internet network, reporting through the online service system will not be carried out.
- **Socialization.** An easy and effective way to introduce an online tax service system to the public is through socialization. Socialization can be given to taxpayers who come to KPP directly or through social media. With continuous socialization, it will encourage taxpayers to fulfill their tax obligations.

Inhibiting Factors in the Implementation of the Online Tax Service System

The factors that hinder the implementation of the online tax service system are:

- **Internet Network.** The internet network is an important element in the implementation of an online tax service system. Apart from being a factor that supports the online service system, the internet network can also be an inhibiting factor in the implementation of the online service system. This is because the internet network is not evenly distributed and adequate throughout Indonesia. Many people feel that their internet network is problematic, especially when the deadline for reporting and taxpayers must report directly to the KPP.
- **Taxpayer Knowledge.** Lack of knowledge of taxpayers is also an inhibiting factor in the implementation of the online tax service system. Lack of knowledge of taxpayers can be in the form of lack of understanding of internet technology and lack of knowledge of the rights and obligations of taxpayers themselves.

Advantages of the Online Tax Service System for Taxpayers

- **Assist in providing electronic SPT reporting facilities.** The system is through an online system, submission of SPT using the e-filing application can be done at any time for 24 hours.

- Accuracy and avoid common mistakes. A good e-filing application is to provide a double-checking feature, if an error occurs it will receive an error message and cannot save and send the report until it is corrected.
- Time efficiency. It is enough for taxpayers to report via a computer or laptop, without having to come directly to the Tax Service Office.

Disadvantages of the Online Tax Service System for Taxpayers

In addition to having advantages, this online tax system also has disadvantages. The disadvantage of the online tax service system is that it is a feature that is not fully understood by taxpayers. Many taxpayers are confused about how it operates, especially for taxpayers who are technology savvy. So when doing the taxation process there are still many mistakes that occur. For example, such as errors in filling out forms and sometimes taxpayers forget to ask for proof of e-filing after reporting the tax payable.

CONCLUSION

Based on the results of data analysis and discussions that have been described regarding the effectiveness of the online tax service system on taxpayer compliance during the pandemic, it can be concluded as follows:

- The application of the online tax service system in terms of ease of use cannot be said to be effective in implementing tax obligations.
- The application of the online tax service system in terms of security and accuracy, it can be said to be effective, because the tax service system is able to maintain the confidentiality of taxpayer data.
- The application of the online tax service system in terms of time efficiency, it can be said to be effective.
- With the online tax service system, taxpayers are provided with services to report annual tax returns which are easier, practical, fast and efficient because they can be done anywhere and anytime without having to come directly to the tax office for the registered taxpayer

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