

The Effectiveness of the Annual SPT E-Form Service for Business Taxpayers at KP2KP Sinjai Regency

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ABSTRACT

Taxes are obligatory contributions of the people to the state that are coercive and do not receive compensation services that are directly used to finance state expenditures. The purpose of this study was to determine the effectiveness of the annual SPT E-form service for business taxpayers at the KP2KP Sinjai Regency and to determine the inhibiting factors and supporting factors for the annual SPT E-form service for business taxpayers at the KP2KP Sinjai Regency. This research is a qualitative research using data collection techniques through observation, interviews, questionnaires and documentation. As for the data analysis techniques used, namely, data reduction, data presentation and verification/conclusion. The results of this study can be concluded that the effectiveness of the Annual SPT E-form Service for Business Taxpayers at KP2KP Sinjai Regency the effectiveness of the E-form service (Program Understanding) that the ability of employees to provide program understanding services is very good. This research can be used as a reference source regarding the annual SPT E-form service for business taxpayers because previous research has discussed more about the Annual SPT E-Form service for personal taxpayers.

Keywords: Effectiveness, service, Electronic E-form.

INTRODUCTION

Taxes are contributions from the people that can be forced, meaning contributions that must be paid by the people, cannot be avoided and must be made by the people to pay them as a consequence of the entry into force of Article 23 A of the 1945 Law. Taxpayer obligations include the obligation to register, payment obligations, reporting obligations, and recordkeeping or bookkeeping obligations (www.djponline.pajak.go.id, 2021). The obligation to register is in accordance with the self-assessment system, the WP is obliged to register with the KPP or KP2KP whose territory includes the residence or position of the WP to be given a Taxpayer Identification Number (NPWP). Based on (Peraturan Menteri Keuangan Nomor 132/PMK.01/2006 tentang Organisasi dan Tata Kerja Direktorat Jenderal Pajak, 2006), KP2KP or Tax Service, Counseling and Consultation Office is a vertical agency of the Directorate General of Taxes which is under KPP Pratama. KPP is unique to DGT's work that carries out all tax services to the public. As a DGT agency, KPP directly deals with taxpayers.

According to Undang-Undang Nomor 28 Tahun 2007 tentang tatacara perpajakan Article 3 has explained that every taxpayer is required to fill out a tax return correctly, completely and clearly and sign and report it to the office of the Directorate General of Taxes or other places determined by the Directorate General of Taxes. If the Tax Return is not submitted within the specified time period, an administrative sanction will be imposed

in the form of a fine of IDR 100,000.00 (one hundred thousand rupiah) for individual taxpayers and IDR 1,000,000.00 (one million rupiah) for corporate taxpayers.

The function of the NPWP is to provide tax administration advice that is used as a taxpayer identity, for the sake of creating order in supervision, especially the administration of tax payments, including all documents related to taxation, while the use of taxes for entrepreneurs is that they can be used for complete credit banks, but in the current era where tax briefings have often been carried out which do not make people fully understand taxes (Abuyamin, 2014; Hidayati et al., 2021). In accordance with the requirements for having a taxpayer NPWP, in this case many entrepreneurs already have NPWP, which means MSME actors and large-scale entrepreneurs, the obligation after having an NPWP is to deposit the final PPH tax for entrepreneurs who have an income turnover of around 48 billion per year according to special rules for UMKM tariffs final pph is 0.5% as stated in Peraturan Pemerintah Nomor 23 Tahun 2018 Tentang Pajak). In addition, when the community already has an NPWP, it is mandatory to submit a letter of notification based on Undang-Undang No 6 Tahun 1983 Tentang Ketentuan Umum Tatacara Perpajakan which subsequently underwent changes, one of which was the submission of notification letters (annual SPT). The notification letter (SPT) becomes one unit in tax matters, not only is it a matter of paying taxes, late submission of SPT also gets sanctions. In accordance with the law on general provisions and tax procedures.

Annual Notification Letter is a letter that is used by taxpayers (WP) to report or pay taxes, tax objects or non-tax objects or assets and obligations in accordance with the provisions of tax laws and regulations (Hanum, 2018; Sabil et al., 2018). It should be noted that the Directorate General of Taxes (DJP) provides a channel for submitting tax returns from taxes paid by taxpayers, including through e-Filing PPh SPT, E-From for SPT PPh, through E-SPT for SPT PPh, e-Bupot for SPT. PPh 23/26, e-Faktur for Periodic VAT SPT. In today's era, we are facilitated by the existence of the internet where we can access the links we are looking for, one of which is in reporting SPT taxes at KP2KP Sinjai Regency. Following the development of taxes in the Sinjai Regency KP2KP can be seen in the following table 1:

Table 1.
Number of KP2KP Taxpayers in Sinjai Regency

No.	Taxpayers in KP2KP	Number of participants
1.	Corporate Tax	283
2.	Personal tax	135
3.	Non-employee personal tax	653
4.	Employee Personal Tax	830
5.	OP Non KLU	1951

Source: KP2KP Office in Sinjai Regency 2020.

However, in reality there are still many taxpayers who are confused about applying the SPT online. For example, for UMKN actors who want to report their annual SPT at the Sinjai Regency KP2KP which is nested using the E-form but is constrained by the lack

of facilities used such as the absence of cellphones, laptops and a lack of understanding of internet applications. Therefore, during the annual tax reporting period which was carried out from January to March, there were still some taxpayers who were willing to queue at the KP2KP office in Sinjai Regency. Even though it has actually provided easier access. Based on these matters, the authors determine the Effectiveness of the Annual SPT E-form Service for Entrepreneur Taxpayers at KP2KP Sinjai Regency.

METHODS

This research is a qualitative research, the location of this research was conducted at the KP2KP Sinjai Regency office. The data collection techniques used are observation, interviews, questionnaires and documentation (Moleong, 2013). The informants from this research are, 1). Head of the tax office in Sinjai Regency, 2). Office staff or the E-form tax service in Sinjai Regency, 3). Entrepreneurs are taxpayers in Sinjai Regency. Furthermore, the data analysis technique used is, 1). Data reduction, 2). Presentation of data, 3). Verification/Conclusion (Miles et al., 2014). The qualitative descriptive data analysis of the frequency table is by using the formula:

$$N = \frac{ni}{S} \times 100\%$$

Information :

N : Final Value

Ni : Sample Statement Value

S : Informant sample

RESULTS AND DISCUSSION

Program Understanding

Understanding at this stage means a process in which the taxpayer understands and knows about regulations and laws as well as tax procedures and applies them to carry out tax activities such as paying taxes, reporting tax returns and so on.

Table 2.

Program Understanding

NO.	Statement	Number of Informants	Average value
1.	Effective	6	60%
2.	Less effective	4	40%
3.	Ineffective	-	-
Total		10	100%

From these data 6 (six) informants or 60% of business taxpayers said it was very easy and 4 (four) informants or 40% of business taxpayers said it was quite easy. So based on the data obtained from 10 (ten) informants, it can be concluded that the employee's ability to provide program understanding services is very good. This can be seen from

previous interviews conducted by one of the taxpayer entrepreneurs who said that it was quite easy to understand in the steps they convey.

Right on target

Is an employee who is able to provide understanding, knowledge and skills to taxpayer entrepreneurs, as well as about things that will be achieved or produced by a company within a predetermined period.

Table 3.
Right on target

NO.	Statement	Number of Informants	Average value
1.	Effective	10	100%
2.	Less effective	—	—
3.	Ineffective	—	—
Total		10	100%

From this data, 10 (ten) informants or 100% of business taxpayers said that the existence of an E-form was very helpful for businessmen in reporting annual tax returns. So based on the data obtained from 10 (ten) informants, it can be concluded that the existence of the E-form helps entrepreneurs in reporting their annual SPT so that they no longer come to the KP2KP office to submit annual SPT reports.

On time

In the process of reporting E-form SPT services for taxpayers, timeliness in the service process is very important where these activities can be completed within the specified time.

Table 4
On time

NO.	Statement	Number of Informants	Average value
1.	Effective	4	40%
2.	Less effective	6	60%
3.	Ineffective	—	—
Total		10	100%

From these data, 4 (four) informants or 40% of businessmen reporting annual SPT answered very timely and 6 (six) or 60% of businessmen reporting annual SPT answered not on time. So, based on the data obtained from 10 (ten) informants, it can be concluded that not all taxpayers have submitted timely reports due to a lack of education and socialization of annual SPT reporting. This can be seen from the results of previous interviews.

Achievement of Goals

It is an overall effort to achieve goals that must be seen as a process. Therefore, in order to achieve the final goal as well as the ability to choose the right goals or equipment to achieve the goals that have been set.

Table 5.
Achievement of Goals

NO.	Statement	Number of Informants	Average value
1.	Effective	7	70%
2.	Less effective	3	30%
3.	Ineffective	—	—
Total		10	100%

From these data 7 (seven) informants or 70% of business taxpayers who have awareness of the obligation to answer are very accomplished and 3 (three) informants or 30% of business taxpayers who have awareness of the obligation to answer are quite effective. So based on the data obtained from 10 (ten) informants, it can be concluded that the awareness of taxpayer entrepreneurs is increased so that they are more effective in achieving goals.

Real Change

Is a process of change that occurs inside or outside the company, at the individual/group level that occurs gradually and continuously with the aim of advancing and developing the company.

Table 6.
Real Change

NO.	Statement	Number of Informants	Average value
1.	Effective	10	100%
2.	Less effective	—	—
3.	Ineffective	—	—
Total		10	100%

From this data, 10 (ten) informants or 100% of the real evidence that the existence of E-form among entrepreneurs is very effective. So based on the data obtained from 10 (ten) informants, it can be concluded that with the existence of the E-form, taxpayers make it easier to make tax payments.

Supporting factors

As for the supporting factors or internal factors in the annual SPT reporting for taxpayer entrepreneurs which are supporting factors in the annual SPT reporting for taxpayers with the E-form, it can make it easier for the public to make annual SPT reporting for taxpayers and taxpayers can easily access E services. -form wherever and whenever the taxpayer wants to access the E-form service.

Obstacle factor

As for the inhibiting factors or external factors in the reporting of annual SPT for taxpayer entrepreneurs which are inhibiting factors for taxpayer reporting, namely constrained in terms of long distances and internet connections which are often an obstacle for taxpayers who are in rural areas, resulting in delays in reporting specified. compared to taxpayers who are in urban areas it is easier to access in terms of distance and internet connection.

Discussion

Public service

The government as a provider of public services needed by the community must be responsible and continue to strive to provide the best service for the sake of improving public services (Mukarom & Laksana, 2018; Rahmadana et al., 2020; Risma Niswaty, A.Muhammad Fajar Maualana, Jamaluddin, Muhammad Darwis, 2020). Basically every problem must have a supporting or connecting theoretical basis to strengthen the problem. Therefore the author will present several theories so that they can help the process of solving research problems that are directly related to public services. The term public service in Indonesia is often identified with public service as a translation of public service. In Indonesia, the concept of government administration services is often used together or used as a synonym for the concept of licensing services. Meanwhile, according to AG. (Fonar, 2009) Public service is defined as a series of activities carried out by the public bureaucracy to meet the needs of the users. The users referred to here are citizens who need public services, such as making ID cards, birth certificates, marriage certificates, death certificates, certificates.

Tax

According to (Mariana, 2017), Taxes are contributions to the state (which can be forced) owed by those who are obliged to pay them according to the regulations, with no return on achievement, which can be directly appointed, and whose purpose is to finance public expenditures related to the duties of the state administering government. From the several definitions of taxes that have been described, it can be concluded that taxes are mandatory contributions of the people to the state that are coercive and do not receive compensation services that are directly used to finance state expenditures.

Tax Collection System

(www.djponline.pajak.go.id, 2021) In collecting taxes, there are 3 known tax collection systems, namely: 1) Official Assessment System, a tax collection system that gives tax authorities the authority to determine the amount of tax owed annually in accordance with applicable tax laws and regulations. 2) Self Assessment System, a tax collection system that authorizes taxpayers to determine for themselves the amount of tax payable each year in accordance with applicable tax laws and regulations. In this system, the initiative and activities of calculating and collecting taxes are entirely in the hands of the taxpayer. 3) With Holding System, a tax collection system that authorizes a designated

third party to determine the amount of tax payable by taxpayers in accordance with applicable tax laws and regulations.

CONCLUSION

Based on the results of research on the Effectiveness of Annual SPT E-form Services for Entrepreneur Taxpayers at KP2KP Sinjai Regency, the researchers concluded: Effectiveness of E-form Services for Entrepreneur Taxpayers at KP2KP Sinjai district can be seen from 5 indicators: (Understanding of the Program) that the ability of employees to providing services to understand the program is very good. This can be seen from a previous interview conducted by one of the taxpayer entrepreneurs saying that it was quite easy to understand in the steps they conveyed. Then (On Target) that the existence of an E-form assists taxpayers in reporting their annual SPT so that they no longer come to the KP2KP office to submit annual SPT reports. (On time) that the existence of the E-form helps entrepreneurs in reporting their annual SPT so that they no longer come to the KP2KP office to submit annual SPT reports. As for (Achievement of Goals) the awareness of taxpayer entrepreneurs is increased so that they are more effective in achieving goals. As for (Real Change) with the E-form taxpayers it is easier to make tax payments. The supporting and inhibiting factors are that with the existence of the E-form service, taxpayers make it easier to report their annual SPT so that the taxpayer's annual SPT reporting can be on time, but sometimes people or taxpayers who are in rural areas are often constrained by distance and internet access. From the results of the questionnaire at the KP2KP Sinjai office, it has been stated that the effectiveness of the annual SPT E-form service for taxpayer entrepreneurs has been effective or tends to be effective because the results of the questionnaire are able to reach 80-90%. From these results it can be said that the existence of an electronic E-form makes it easier for the public / business people to pay taxes in reporting annual tax returns.

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