

THE EFFECT OF E-SPT IMPLEMENTATION ON INCREASING INCOME TAX REVENUE FOR CORPORATE TAXPAYERS (CASE STUDY AT A TAX SERVICE OFFICE IN THE CITY OF BANDUNG)

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ABSTRACT

This study intends to examine the impact of e-SPT adoption on the growth of business entity taxpayers' income tax revenues. Location of study at one of the city of Bandung's Tax Service Offices. Methods of description and verification are employed for study. The correlation study reveals that the coefficients have a significant link. The findings of the regression analysis indicate that as the e-SPT improves, so do income tax collections. The conclusions of the research imply that the deployment of e-SPT can facilitate the reporting of tax requirements by business taxpayers, hence increasing tax revenue.

Keywords: e-SPT, Corporate Taxpayer Income Tax Receipt

ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh implementasi e-SPT terhadap peningkatan penerimaan pajak penghasilan Wajib Pajak badan usaha. Tempat penelitian pada salah satu Kantor Pelayanan Pajak di Kota Bandung. Metode penelitian yang digunakan yaitu metode deskriptif dan verifikatif. Hasil analisis korelasi menunjukkan koefisien mempunyai hubungan kuat. Hasil estimasi regresi menunjukkan bahwa semakin baik e-SPT maka penerimaan PPh juga semakin meningkat. Implikasi penelitian mengindikasikan dengan penerapan e-SPT dapat memudahkan wajib pajak badan usaha untuk melaporkan kewajibannya sehingga penerimaan pajak meningkat.

Kata Kunci: e-SPT, Penerimaan Pajak Penghasilan Wajib Pajak Badan.

INTRODUCTION

The refinement of tax laws and regulations in accordance with economic, information technology, social, and political trends continue. In order to offer more justice, enhance services to taxpayers, promote certainty and law enforcement, expand the transparency of the tax administration, and boost tax revenues, tax legislation is amended, particularly laws pertaining to general provisions and tax processes. (Alhempri, Ardiansyah, Kusumastuti & Endri 2020; Ariyanto, Weni Andayani & Dwija Putri, 2020) Indonesia is a growing nation that is making progress in all areas. (Sidharta, 2017; Novianty & Sidharta, 2022)

At the period of development, the government must consider measures to ensure that development funds are not dependent on third parties. One of them is to enhance state revenue so that Indonesia becomes less reliant on external parties and more autonomous in its growth. State tax revenues and non-tax income can be sources of revenue. Increasing the number of tax returns received by the Directorate General of Taxes is one strategy to boost tax income (DGT). (Anggraeni, Wahana & Sidharta, 2017).

During the epidemic, the increase in the number of Corporate Taxpayers at one of the Tax Offices in the City of Bandung was not followed by an increase in tax income. Therefore, the

General Directorate of Taxes initiated many attempts to address these issues.

The existence of tax laws enacted during the pandemic had an effect on tax collections during the epidemic. (Wahyudi & Sanjaya, 2018; Susilawati, Falefi & Purwoko, 2020; Utami & Ilyas, 2021). During the present pandemic, the tax policies enacted by the central government and the government itself are adjusted to the new normal period and take into account the health regulations for addressing the corona virus. The adopted tax measures are important for decreasing the burden on taxpayers during this tough period and stabilising tax revenues, which will eventually be used to combat COVID-19. (Alam, Fawzi, Islam & Said, 2021; Olivia, Gibson & Nasrudin, 2020; Cahyadini, Dewi, Sugiharti & Muttaqin, 2021)

Additionally, the Covid-19 epidemic has affected face-to-face services for taxpayers. (Kastolani & Ardiyanto, 2017; Aji, Berakon & Md Husin, 2020; Munandar, 2020; Malahayati, Masui & Anggraeni, 2021). Restrictions on face-to-face services within the DGT work unit are implemented to prevent the spread of Covid-19 beginning on 16 March 2020 and are assessed according on the situation's evolution. Integrated Service Points (TPT) at KPP/KP2KP, Outside Office Services (LDK), and One-Stop Integrated Services (PTSP) throughout Indonesia have temporarily ceased face-to-face services (DJP, 2020). Annual and periodic SPT reporting is not

received directly through KPP/KP2KP. However, annual SPT reporting can be done by e-filing/e-form, and periodic SPT reporting can be done via registered mail. This is the DGT's endeavour to reduce the spread of Covid-19. Nonetheless, there are still taxpayers who rely on in-person discussions with tax authorities when filing their yearly PPh SPT (DGT, 2020). There are still many taxpayers who must come in person to learn the processes for reporting SPT, since there are still many taxpayers who are unaware that they may report SPT electronically. (Yusup, Hardiyana & Sidharta, 2015; Cahyadini, Dewi, Sugiharti & Muttaqin, 2021; Kristiana, Pramono & Brian, 2021; Zamzam, Hastjarjo & Slamet, 2022)

Since September 1, 2020, face-to-face services have resumed, but in a limited capacity. Taxpayers who intend to visit the KPP must get an online queue ticket or make prior arrangements with an official on their visit schedule.

The tax revenue percentage for corporate taxpayers at one of the Tax Service Offices in the City of Bandung ranges from 73% to 126% between 2016 and 2020, with an average of 88%.

From these facts, it is evident that the Tax Service Office has not met its tax income objective for tax collection. Obviously, these concerns demonstrate that one of the Tax Service Offices in the city of Bandung is experiencing tax income difficulties. Several causes, including the Tax Service Office, taxpayers, and other parties,

may be responsible for these issues. The income tax paid by corporations is one of the sources of tax revenue. (Oktaviani, Hardiningsih & Srimindari, 2017) Based on the above description, a number of issues relating to tax income were identified at one of the Tax Offices in the City of Bandung, one of which is the impact of e-Filing.

The high proportion of corporate income tax revenue suggests that tax revenue is not desirable. To boost tax income, the Directorate General of Taxes strives to optimise services so as to enhance public knowledge and the desire to be orderly as taxpayers, among other methods, including by implementing tax reform and e-Filing.

A tax reporting system that uses e-SPT can make life simpler for taxpayers. (Madjid & Kalangi, 2015) Taxpayers can file their SPT 24 hours a day, seven days a week. This implies that taxpayers are required to declare their SPT even on vacations. This technique is particularly helpful for people who are too busy to file their tax returns.

The usage of e-SPT by business taxpayers at one of the Tax Service Offices in the City of Bandung between 2016 and 2020 is between 62% and 70%, with an average of 65%, according to statistics on the ratio of use of Corporate Taxpayers from 2016 to 2020.

The ratio of system utilisation at one of the Tax Service Offices in the city of Bandung between 2016 and 2020 did not achieve 100

percent, indicating that the use of e-SPT for e-SPT reporting has not been maximised.

Based on the aforementioned issues, the formulation of the problem in this study is the extent to which the e-SPT influences corporate taxpayer income tax revenues at one of Bandung's Tax Offices.

This study's objective is to determine and assess the extent to which e-SPT influences corporate taxpayers' income tax revenues at one of Bandung's Tax Offices.

RESEARCH METHODS

In this study, qualitative approaches and descriptive methodologies were used to conduct research. In this study, both primary and secondary data sources were employed to collect qualitative data.

Primary data is information collected directly from the source of origin. Researchers acquire primary data specifically to address research or research inquiries. This original source consists of information received straight from one of Bandung's Tax Offices. Researchers get secondary data through intermediary channels, such as internet documentation. The investigation was done at one of the KPPs in Bandung.

This study employs two kinds of variables: dependent variables and independent variables. Income Tax Receipt is the

dependent/dependent variable in this study, whereas e-SPT is the independent/independent variable.

In this study, the dependent variable is Corporate Taxpayer Income Tax Receipts. And the indicator of tax revenue is the amount of realised income tax revenue and the goal income tax revenue.

This study's independent variable is the city of Bandung. The e-SPT indicators are: Annual SPT Receipt Realization through Bandung City.

This study employed a technique known as purposive sampling. Sampling on purpose, also known as nonprobability judgement or expert sampling. The primary objective of purposive sampling is to obtain a sample that is representative of the population.

Data analysis is a research activity that consists of the management of collected data. Before examining the data, it is necessary to do classical assumption testing to determine whether or not the utilised regression model is realistic. The classical assumption test is conducted prior to evaluating the hypothesis, and the hypothesis must pass the classical assumption test. Then, using simple regression analysis, the influence of the independent variable on the dependent variable is determined, namely: Effect of e-SPT on Corporate Taxpayers' Income Tax Receipts. To examine the impact of utilising the coefficient

of determination (R²) to predict the variance of the dependent variable.

RESULT AND DISCUSSION

To determine the viability of the utilised regression model, it must first pass the standard assumption test. The classical assumption test is used to determine if there is bias in the findings of a regression analysis where the results may be relied upon for their correctness.

The normality test determines whether or not a population of data is regularly distributed. Due to the fact that the data or p-plot spreads around the diagonal line or follows the diagonal line and follows the direction of the diagonal line, it is possible to deduce that the data on the e-SPT and tax revenue are normally distributed.

E-SPT is a Real Time online mechanism for submitting SPT. (A. Ghina, 2020). Taxpayers may submit their SPT through a corporation designated by the DGT to distribute submissions as an application service provider. e-SPT seeks to promote transparency and is capable of eradicating Corruption, Collusion, and Nepotism practises. (Nadia & Kartika, 2020).

In the first quarter of 2016, there were 2404 SPT, with a decline to the second quarter of 2016 of 1.96 percent; in the second quarter of 2016, there were 2357 SPT, with a decline to the third quarter of 2016 of 1.10 percent; in the third quarter of 2016, there were 2331 SPT, with a

decline to the fourth quarter of 2016 of 0.21 percent; and in the fourth quarter of 2016, there were 2326 SPT, with a decline to the first quarter of 2017 of 0.64 percent.

In 2017 in the 1st quarter, there were 2341 SPT, which increased with a percentage increase to 2017 in the 2nd quarter of 1.54%; in 2017 in the 2nd quarter, there were 2377 SPT, which increased with a percentage increase to 2017 in the 3rd quarter of 2.40%; in 2017 in the 3rd quarter, there were 2434 SPT, which increased with a percentage increase to 2017 in the 4th quarter of 3.16%; and in 2017 in the 4th quarter,

In 2018 the 1st quarter there were 2673 SPT, which increased with a percentage increase to the 2018 2nd quarter of 3.48 %; in 2018 the 2nd quarter there were 2766 SPT, which increased with a percentage increase to the 2018 2nd quarter 3 of 3.22%; in 2018 the 3rd quarter there were 2855 SPT, which increased with a percentage increase to the 2018 4th quarter of 2.94%; and in 2018 the 4th quarter there were 2939 SPT, which decreased.

In 2019 the 1st quarter there were 2739 SPT, which increased with a percentage increase to 2019 in the 2nd quarter of 6.83%; in 2019 the 2nd quarter there were 2926 SPT, which increased with a percentage increase to 2019 in the 3rd quarter of 10.05%; in 2019 the 3rd quarter there were 3220 SPT, which increased with a percentage increase to 2019 in the 4th quarter of

12.48%; and in 2019 the 4th quarter there were 3622 SPT.

In the first quarter of 2020, there were 4131 SPTs, and there was an increase with a percentage increase to the second quarter of 2020 of 14.91 %; in the second quarter of 2020, there were 4747 SPTs, and there was an increase with a percentage increase to the third quarter of 2020 of 15.25 %; in the third quarter of 2020, there were 5471 SPTs, and there was an increase with a percentage increase to the fourth quarter of 2020 of 15.19 %; and the comparing the second quarter of 2017 to the second quarter of 2016, SPT reporting via e-SPT grew by 1.54%. The growth continued until the fourth quarter of 2018, then declined by -6.81% in the first quarter of 2019, then rose again from the second quarter of 2019 to the fourth quarter of 2020.

The biggest rise in the reporting of corporate SPT via e-SPT occurred in the fourth quarter of 2020, when 6,302 corporate SPT were reported, a 15.16 percent increase from the previous year.

Comparatively, the lowest reduction in 2016 was in the fourth quarter, when 2,326 SPT WP Agency decreased by -0.21% from the previous quarter.

And the average number of e-SPT achieved is 3,174, with an average rise or drop of 5.40 percent.

The lowest number of SPTs reporting via e-SPT data was in the third quarter of 2016, with 2,331 SPTs, and the greatest number of SPTs

submitting data was in the fourth quarter of 2020, with 6,302 SPTs.

In 2016, the 1st quarter of corporate income tax receipts amounted to Rp. 62,543,850,571 with a percentage decrease to 2016 2nd quarter of 7.23 percent, 2016 2nd quarter corporate income tax receipts of Rp. 58,023,470,242 increased with a percentage increase to 2016 3rd quarter of 0.94 percent, 2016 3rd quarter corporate income tax receipts of Rp. 58,570,070,164 with a percentage increase to 2016

In 2017, the 1st quarter of corporate income tax receipts amounted to Rp. 74,864,210,762, increased with a percentage increase to 2017 2nd quarter of 21.03%, 2017 2nd quarter corporate income tax receipts of Rp. 90,611,751,437, and has increased with a percentage increase to 2017 3rd quarter corporate income tax receipts of 22.97%, 2017 3rd quarter corporate income tax receipts of Rp. 111,426,272,36 grew by 46.63 percent during the first quarter of 2018.

In 2018, the first quarter of corporate income tax revenues were Rp 201,328,109,788, while the second quarter saw an increase of 11.32 percent compared to the first quarter. 2018 2nd quarter corporate income tax receipts amounted to Rp. 224,114,829,539 and increased with a percentage increase to 2018 3rd quarter of 6.53%, 2018 3rd quarter corporate income tax receipts of Rp. 238,739,787,614 and has

increased with a percentage increase to 2018 4th quarter of 2.71%, 2018 4th quarter corporate income tax receipts of Rp. 245,202,984,413 and decreased with a decrease

In 2019, the 1st quarter corporate income tax receipts amounted to Rp. 227,729,313,477 and decreased with a decrease in percentage to 2019 in the 2nd quarter of 1.56%. In 2019, the 2nd quarter corporate income tax receipts amounted to Rp. 224,179,028,625 and decreased with a decrease in percentage to 2019 in the 3rd quarter of 2.41%. In 2019, the 3rd quarter corporate income tax receipts amounted to R

In 2020, the 1st quarter, corporate income tax receipts amounted to Rp. 202,417,856,627 and decreased with a decrease in percentage to 2020 in the 2nd quarter of 5.41 percent. In 2020, the 2nd quarter, corporate income tax receipts amounted to Rp. 191,460,693,481 and decreased with a decrease in percentage to the 2020 3rd quarter of 6.69 percent. In 2020, the 3rd quarter, corporate income tax receipts

With average business income tax receipts of Rp 159,282,349,010 from 2016 to 2020. Achieving the highest Total Income Tax Revenue of Rp 245,202,984,013 in the fourth quarter of 2018. And the lowest Income Tax Revenue Amount was achieved in the second quarter of 2016, with Rp 58,023,470,242.

From the first quarter of 2019 to the fourth quarter of 2020, the realisation of corporate

income tax revenue has declined, with the covid-19 pandemic being one of the contributing factors.

The correlation between variables is 0.545, and the p value is 0.035, indicating a moderately strong association between the variables.

The regression equation predicts the value of the independent variable (e-SPT) and the dependent variable (business entity tax income) based on the following functional or causal relationship:

$$Y = 18.110 + 0.960X$$

This suggests that the acquisition of tax money will grow by 0.960 units if the e-SPT unit increases. Similarly, the acquisition of tax income will reduce by 0.960 units if the e-SPT decreases by one unit. Since the regression coefficient is positive, the influence of variable X on Y is also positive.

The coefficient of determination indicates the extent to which e-SPT influences tax income. The computation of the coefficient of determination yields a value of 29.8%. This demonstrates that the impact of e-SPT on tax income at one of Bandung's Tax Offices is 29.8%.

The research results corroborate Pebrina and Hidayatullah's (2020) prior work. Maryasih (2022) and Solossa, Sondakh, and Mawikere (2021) which demonstrate the efficacy of eSPT in boosting taxpayer compliance and value-added tax revenues generated by commercial organisations.

CONCLUSIONS

The results indicate that the average e-SPT achievement of SPT reporting through e-SPT is suboptimal since none of the realisations satisfy the aim because neither the taxpayer nor the tax bearer completely comprehends the e-SPT. Tax Income The average accomplishment of tax revenue has not been maximised because the achievement has only met the aim in one year. The COVID-19 epidemic is one of the reasons the tax income target will not be met in 2019 and 2020. The test findings also indicate a significant correlation between e-SPT and tax income. The magnitude of the coefficient of determination indicates the effect of additional factors that were not investigated by the authors, such as tax amnesty, tax audits, and taxpayer compliance.

According to the findings of the study, it is preferable to socialise the e-SPT system in terms of the benefits that taxpayers can experience, so that it can be expected to further increase tax revenues, and the procedure for using e-SPT should be simplified so that taxpayers who have never used e-SPT can learn it quickly. To boost income tax revenue for corporate taxpayers, further study should be conducted on aspects connected to tax revenues, such as expanding the number of effective taxpayers, which may assist improve the amount of tax revenue. In addition, improvement efforts

may be made by performing tax counselling by the DGT, which should be enhanced and conducted routinely. This counselling should emphasise understanding fundamental issues such as the rights and responsibilities of taxpayers, and people should utilise the Internet to expand their knowledge of e-SPT and tax legislation.

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