

The Role of Information Technology in Increasing the Effectiveness of Taxation at the Jakarta Kemayoran Pratama Tax Service Office

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ABSTRACT: This study discusses the effectiveness of the use of Information Technology in improving the tax system at the Tax Office pratama jakarta kemayoran. The purpose of this study was to analyze the effectiveness of the use of Information Technology in improvin g the tax system at the Tax Office Pratama Jakarta Kemayoran, analyze the entity inhibiting the effectiveness of the use of Information Technology in improving the tax system at the Tax Office Pratama Jakarta Kemayoran and analyze the entity driving the effectiveness of the use of Information Technology in improving the tax system at the Tax Office Pratama Jakarta Kemayoran. The research methods used for this study are descriptive qualitative. Data collection using observation, interviews, and documentation. The results of this research for KPP Pratama Jakarta Kemayoran prepare the availability of computer units in accordance with service needs. It can be said that the effectiveness of the service is due to the availability of 7 units of computers and can be used by wp itself. the system and mechanism of taxpayer database storage is very confidential and only located at the DGT headquarters. to improve the effectiveness of taxation using several programs, software, and applications including: service TPT program, tax amnesty program, voluntary disclosure program (PPS), etc. The obstacles faced are from the taxation of this online system, because there are still taxpayers who do not understand the online system of taxation from the way it operates so that it can take time to learn things related to taxation. Efforts that can be done is to continue to improve performance, especially in terms of delivering comprehensive education and socialization so that taxpayers can know well the latest information, especially taxation.

Keywords: Effectiveness, Information Technology, Taxation System, Socialization.



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INTRODUCTION

The development of information technology began in 1994, especially in Indonesia, where it was followed by developments in other technologies. Information technology is a major change that is occurring at the moment, including economic development in a country. Information technology and the tax system are interconnected with the aim of making it easier for people to solve problems related to taxation(Khuntia et al., 2018).

Information technology is very important in various companies, organizations, governments and business circles. One of them is that information technology plays an important role in the field of taxation. It can be said to be important because it can make it easier for taxpayers to calculate taxes, report, check and complete tax transactions(Dhar, 2013).

Tax reform is one of the changes to the tax system. Tax reform needs to be implemented to increase taxpayers' trust and compliance with the tax authorities based on the reliability of data management and the integrity of tax officials. Tax reform in Indonesia began in 1983. These changes included tax policy reform (Tax Policy Reform) through changes to the Income Tax Law (UU PPh), the Value Added Tax Law and the Luxury Goods Sales Tax (VAT and PPnBM Law), Land and Building Tax Law (UN Law). These changes are aimed at providing legal certainty for the Indonesian tax system so that tax revenue can be optimized. The tax reform includes 3 indicators, including Tax Policy, Tax Administration and Tax Law. In 1983, the tax collection system was also changed, which initially used official assessment (which was used during the Dutch colonial era) to self-assessment where tax collectors in the official assessment system (in the Dutch colonial era) had the authority to determine taxes based on the government system. Meanwhile, with the self-assessment tax system, the authority to determine tax rests with the taxpayer himself. When Indonesia was colonized by the Dutch, that's when we got to know the modern taxation system(Ayyappath, 2022). In 1839, one of the types of taxes in effect at that time was residence tax and business tax. In the pre-independence era, the Dutch and British colonialists introduced a systematic tax collection system(He & Zhang, 2018; Kjær et al., 2021).

The tax regulations that apply to the tax system include Law Number 36 of 2008 concerning Income Tax. Income tax (PPh) is a tax imposed on individual or corporate taxpayers on income received during one tax year. Law 36/2020 discusses all changes related to the PPH Law. These regulations can be defined starting from income tax (PPh), tax subject, object, to the method of calculating tax. DJP Regulation Number PER-05/PJ/2017 This regulation explains the policies for making tax payments electronically (e-Billing). Payment transactions or tax deposits can also be done online. Law of the Republic of Indonesia Number 10 of 2020. Law 10/2020 regulates stamp duty. Regulation of the Director General of Taxes Number PER-09/PJ/2020 discusses policies that regulate the form, content and procedures for filling out Tax Payment Letters (SSP). Minister of Finance Regulation Number 16/PMK.10/2016 This regulation explains the collection of PPh 22 related to payments for the delivery of goods and activities in the import or other fields. DJP Regulation Number PER-01/PJ/2016 This regulation regulates provisions regarding procedures for receiving and processing annual notification letters (SPT). Minister of Finance Regulation Number 184/ PMK.03/ 2007 This regulation provides information on determining the due date for payments, information on reporting due dates, as well as postponing tax payments. Law Number 42 of 2009 This regulation regulates Value Added Tax (VAT) and Sales Tax on Luxury Goods (PPnBM). PMK Number 32/PMK.10/2019 This regulation discusses limitations on activities for types of Taxable Services (JKP) whose exports are subject to VAT. DJP Decree Number KEP-95/PJ/2019 This regulation discusses the imposition of fines for delays in submitting the 2018 WP OP PPh SPT. Modernization of the tax administration system is a system development program in taxation, especially in the field of administration carried out by agencies and companies concerned with maximize tax revenues in the country. Objectives of Modernizing

the Tax Administration System Tax administration plays an important role in the taxation system in a country. A country can be said to be successful in achieving the expected targets because its tax administration is capable and effective in implementing this tax system in a chosen country. According to the Annual Report of the Directorate General of Taxes (2007:14), the aim of modernizing the tax administration system to be achieved is increasing trust in the public and increasing the productivity and integrity of tax officials in order to achieve voluntary taxpayer compliance.

Internet technology has had a significant influence on the development of information in the world. In the past, the development of information technology required quite a long time to receive information about the events of that day. Technology is also a reference in a country's success. That sophisticated technology can help the government succeed in developing a country. Tax reform in the field of tax administration is a program that seeks to change the tax administration system from the previous/old system to a new system, namely a system based on information technology (Rahayu, 2010). This system is designed to simplify tax administration activities. Information technology (IT) or information technology is technology that can help humans communicate, inform and disseminate information using this internet network. According to (James A. O'Brien & Marakas, 2017), Information Technology consists of hardware, software and information resources which include networks and data used to process, inform and store. In the field of taxation, Indonesia has used the E-system in the form of this E-system which is a major change in the field of taxation which can change the mindset and behavior of officials and institutional values so that it can make the Directorate General of Taxes (DJP) a professional institution with a good image. Good. The e-system itself is an administration system that utilizes technology, electronic systems for tax administration include e-Registration, e-Filing, e-SPT, and eBilling. The use of this e-system is said to be effective if it can provide convenience for taxpayers in the means of submitting, calculating and paying taxes. With the existence of information technology in tax administration, changes occur, one of which is that tasks carried out by humans are replaced by machine power so that it can save more time, is easier, and can provide information briefly and clearly (Hamidi et al., 2022). In the field of taxation, in accordance with DJP regulation Number Per-09/PJ/2017 concerning the third amendment to DJP regulation Number Per-54/PJ/2010 concerning DJP information and communication technology development policy. Continuous improvement in digitizing the administration system is carried out by the DJP to develop and improve the tax service system to become an appropriate, effective and efficient service system for taxpayers. The tax system implements self-assessment and tax socialization. This tax socialization has very low impact due to a lack of public awareness of their tax obligations or a lack of knowledge in taxation.

Electronic Filing System (e-filing) is a submission method that is carried out electronically (Online) which is carried out on the Directorate General of Taxes (DGT) website. Supporting factors include the implementation of an administrative system in filing tax returns that is more integrated and effectively organized. In particular, the DJP aims to make it easier for the public to report import tax collections by eliminating time and location constraints (Setiadi & Bandiyono, 2021). The existence of this application system makes it easier for taxpayers to report their SPT online via the internet on the Directorate General of Taxes website (www.pajak.go.id) or the company

provides application services or Application Service Provider (ASP), so that taxpayers do not need to come to the office to submit the SPT manually.

Submission of SPT can also be done anywhere that has an internet connection and at any time. Based on pre-research observations and interviews, problems or focuses related to information technology in the taxation sector can be identified as follows: Limited access to technology. A problem that often occurs in the implementation of information technology in the taxation sector is limited access to technology among taxpayers. This could be caused by economic factors, infrastructure and limited technological skills. Data Security and Privacy Information technology used in the tax process requires the collection of highly sensitive data, such as personal identity data, income and financial transactions. Therefore, data security and privacy are one of the big challenges in the use of information technology in taxation. Lack of Technological Skills Often tax employees and taxpayers do not have sufficient technological skills to understand, operate and utilize information technology used in the tax process. This can cause delays, errors, and lack of effectiveness in the tax process. Dependence on Technology Excessive application of information technology can lead to dependence on technology and a lack of use of human skills in the taxation process. If there is a technological disruption or system failure, it will have an impact on overall tax performance. Imbalance in Use of Technology The use of information technology in taxation is not evenly distributed across all regions in Indonesia. This can cause an imbalance between regions that apply information technology and regions that still use manual systems, which can lead to injustice in tax imposition(et.al, n.d.).

Based on the research that the author will carry out, the author determines the scope of the research as follows:

1. The author only researched the role of information technology in the Kemayoran Jakarta Pratama Tax Service Office.
2. The author only examines what efforts are being made for the role of information technology in increasing the effectiveness of the Jakarta Kemayoran Pratama Tax Service Office.
3. The author only researched how tax information technology works at the Kemayoran Jakarta Pratama Tax Service Office

Within the scope above, the author sets the research questions as follows:

1. What is the role of information technology in increasing the effectiveness of taxation at the Jakarta Kemayoran Pratama Tax Service Office?
2. Entities inhibiting information technology in increasing the effectiveness of taxation at the Tax Service Office?
3. The entity driving information technology in increasing the effectiveness of taxation at the Jakarta Kemayoran Pratama Tax Service Office?

Based on the research questions above, the research objectives are as follows:

1. To analyze the role of information technology in increasing the effectiveness of taxation at the Jakarta Kemayoran Pratama Tax Service Office.
2. To analyze the entities that inhibit information technology in increasing the effectiveness of taxation in Indonesia at the Jakarta Kemayoran Pratama Tax Service Office.
3. To analyze the driving entity for information technology in increasing the effectiveness of taxation at the Jakarta Kemayoran Pratama Tax Service Office

Technology

According to Castells (2004), technology is a collection of tools, rules and procedures which are the application of scientific knowledge to a particular job under conditions that allow repetition.

Information

According to Romney and Steinbart (2015:4). Information is data that has been managed and processed to provide meaning and improve the decision-making process. As the role suggests, users make better decisions as the quantity and quality of information increases.

Theory of the Role of Information Technology

According to Behan and Holme, information and communication technology is everything that supports recording, storing, processing, retrieving, transmitting and receiving information. This theory is included in the theory of Suyanto (2005:10) and Munir (2009:31).

Information Technology Indicators

According to Sutarman (2009:14) Information Technology indicators are as follows:

- Hardware (Hardware).
- Software (Software).
- Database (Network and communications facilities).
- Network (Basis data).
- People (People).

Information Technology programs

Technology programs prepared by the Directorate General of Taxes include:

1. Complaint Center
2. Call Center
3. Tax Information Media
4. Website

5. Taxation e-system

Effectiveness Theory

According to Sondang P. Siagian (2001:24) who believes that effectiveness is the utilization of resources, facilities and infrastructure in a certain amount which is consciously determined beforehand to produce a number of goods for the services of the activities carried out (Musaeva, 2014) (According to Miles & Huberman, *Qualitative Data Analysis Activities Duncan's Organizational Effectiveness Theory in Steers* (2003) Waluyo, n.d.; Cai et al., 2023). Effectiveness shows success in terms of whether or not a predetermined target is achieved. If the results of the activity are closer to the target, it means the effectiveness is higher. Effectiveness according to Duncan in Steers (2003) consists of:

1. Achievement of objectives.
2. Integration
3. Adaptation

METHOD

The type of approach used is a qualitative approach with a descriptive type of research. The type of research or also known as research dimensions is closely related to the research design. By determining the type of research, a research design can be prepared. Based on the place of implementation, researchers use field research (Field Research).

Determining informants in qualitative research must be carried out effectively. The informants from this research are:

1. Mr Muhammad Zaenal Abidin Staff Data Quality Assurance Section as informant 1.
2. Mrs. Nofia Ningsih Service Section Staff as informant 2.
3. Mrs. Dahlia Kusuma Wardhani, S.IP., M.A, Lecturer at the STIAMI Institute of Social Sciences and Management as informant 3
4. Mrs. Virdy Firsalsyah as Taxpayer as Informant 4.
5. Mrs. Hanna P as Taxpayer as informant 5.

RESULT AND DISCUSSION

After conducting a direct interview. Researchers can explain the role of information technology in increasing the effectiveness of KPP Pratama Jakarta Kemayoran. In accordance with the previous explanation, the researcher used the theoretical model from Duncan in Steers (2003) and Sutarman (2009:14), the theoretical model from Duncan in Steers (2003) which consists of:

1. Achievement of objectives

Achieving the goal is a good stage process. Achieving this goal consists of 3 factors including:

- The time period for achievement is determined.

- Target
- Legal basis

Based on research results through direct interviews. Informants 1 and 2 explained that online-based information technology users at KPP Pratama Jakarta Kemayoran were determined in 2007 and 2008. For KPP Pratama Jakarta Kemayoran, they prepared the availability of computer units according to service needs. It can be said that the effectiveness in the service department is due to the availability of 7 computer units and they can be used by the WP itself.

2. Integration

Integration is a measurement of the level of socialization, communication, procedures and socialization processes. Based on the results of research through interviews with informants 1 and 2, the system integration and mechanism for storing taxpayer databases is very confidential and only resides at the DJP head office.

3. Adaptation

Based on research results through direct interviews. Informants 1 and 2 explained that the Pratama Jakarta Kemayoran Tax Service Office (KPP) to increase tax effectiveness uses several programs, software and applications including: service TPT program, tax amnesty program, voluntary disclosure program (PPS), E-registration, E -Nofa RA-DJP, E-Filling, Email, E-pbk etc.

4. Obstacles or constraints in carrying out tax obligations online?

Based on research results through direct interviews. Informants 4 and 5 explained that the obstacles faced were obstacles from the online taxation system, because there were still taxpayers who did not understand the online taxation system in terms of how to operate it, how to calculate it, how to find out if they were subject to fines, etc. So it can take time to learn things related to taxation(Chen et al., 2020).

5. What efforts can be taken if there are obstacles/constraints in using this online system at KPP Pratama Jakarta Kemayoran

Based on research through direct interviews with informants 4 and 5 as taxpayers, efforts that can be made are to continue to improve performance, especially in terms of delivering comprehensive education and outreach so that taxpayers can be well informed about the latest information, especially taxation.

CONCLUSION

Based on the results of research, discussions and interpretations that have been carried out in the previous chapters, researchers can draw conclusions, namely:

1. Achieving Goals. In achieving the goals at KPP Pratama Jakarta Kemayoran, it can be said to have been quite effective due to preparing computer units in accordance with taxpayer needs and service needs.
2. Integration, it can be seen that the Jakarta Kemayoran KPP has made several efforts to convey information related to taxation. And the taxpayer database integration and storage system is at the head office.
3. Adaptation, it can be seen that KPP Jakarta Kemayoran employees already have several programs and applications to support effectiveness in taxation. So it can make things easier for taxpayers.
4. The obstacles in this online taxation system are because there are still some taxpayers who do not understand or understand the online taxation system in terms of how it operates, how to calculate it, how to find out if you are subject to fines and so on. So it can take time to learn things related to taxation.
5. Efforts can be seen that KPP Pratama Jakarta Kemayoran can be improved again, improving its performance, especially in terms of providing education and comprehensive outreach so that taxpayers can be well aware of the latest information, especially taxation.

With the completion of the research conducted at KPP Pratama Jakarta Kemayoran, the researchers provide suggestions for consideration, including:

1. Academic Advice:

Researchers hope that this research can be useful for future students who carry out similar titles or topics. Researchers hope that students who continue with the same topic can use different methods or theories so that they can get the best and different results.

2. Practical Advice

For the KPP Pratama Jakarta Kemayoran, they should always provide education or outreach to taxpayers so that taxpayers are not left behind with the latest information regarding taxation.

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