Analysis of the Effectiveness of M-Tax in Providing Certificate Services (PP-23) for North Bekasi Di KPP Pratama Umkm Taxpayers

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ABSTRACT: In this digital era, tax has an online-based application called m-tax. M-Taxes is a mobile application-based jasa.go.id site portal. DJP stated that the m-tax application was developed to make it easier for taxpayers to get more personal, easy and fast services via cellphone. Objective: To analyze m-tax in providing Certificate Services (PP 23) at KPP Pratama North Bekasi based on an analysis of effectiveness, obstacles faced and efforts made to overcome obstacles. Method: This research is qualitative descriptive. Data collection using observation, documentation and interviews. Results: That m-tax in providing Certificate Services (PP 23) at North Bekasi KPP Pratama is still not effective because there are still many taxpayers who do not know about the m-tax application due to the lack of information and outreach provided, this is based on achieving the goal , integration and adaptation. The obstacle faced is that socialization is not comprehensive enough because there are still many taxpayers who lack information so that the majority of taxpayers do not use the m-tax application to obtain a Certificate (PP 23). Efforts must be made to carry out comprehensive outreach so that taxpayers can get good information.

Keywords: Effectiveness, M-Tax, Certificate (PP-23)

INTRODUCTION

Indonesia is a developing country that continues to carry out development in all fields, this is done by the government as an effort to realize people's welfare. A developing country is a country where the level of social welfare is still low, there are still many economic problems, and the level of development aspects is still low. To increase development, the government must have an innovation that aims to increase tax revenues as a source of state financing. (Nuzula, Firdausi 2015).

In this digital era, tax has an online-based application called m-tax. According to DDTC, M-Tax is a mobile application-based jasa.go.id site portal. DJP stated that the M-tax application was developed to make it easier for taxpayers to get more personal, easy and fast services via cellphone. The M-tax application provides features including an e-billing menu, information on the nearest KPP, a digital NPWP card reminder of tax deposit and reporting deadlines, as well as information on the latest tax regulations. There are new features in the M-Tax application, namely KSWP (Taxpayer Status Confirmation) information, Fiscal Certificate (SKF), PP 23 Certificate for MSMEs and a download list of printed documents.

Tax is a contribution made by the government as a source of revenue for the state for the people which is coercive (based on law) and does not receive direct rewards. Apart from that, tax collection is a manifestation of the dedication of citizens' obligations in state financing and national development. (Rahayu 2017:31).

Taxes have a budgetary function, namely as a source of revenue that is used to finance state expenditure. As a source of state revenue, taxes have a very large role and are increasingly relied on for development purposes and government spending. (Handayani 2016:1002).

Table 1 Target and Realization of Overall Tax Revenue at North Bekasi KPP Pratama 2020-2022

Year	Target	Realization	Realization %
2020	IDR 1,110,425,438,000	IDR 997,646,418,087	89,84%
2021	IDR 1,228,011,468,000	IDR 1,328,101,824,639	108,15%
2022	IDR 1,108,826,886,000	IDR 1,235,197,619,391	111,40%

Source: North Bekasi KPP Pratama Data & Information Processing Section

Based on table 1, in 2020 the percentage of tax revenue was 89.84%, in 2021 the percentage of tax revenue was 108.15%, and in 2022 the percentage of tax revenue was 111.40%. It can be concluded that tax revenues at KPP Pratama North Bekasi have increased every year during 2020-2022. This increase in tax revenue is determined by the number of registered taxpayers and the number of taxpayers who make tax payments.

Table 2 Target and Realization of final PPh for UMKM PP 23/2018 AT KPP Pratama North Bekasi in 2022

INFORMATION	AMOUNT
UMKM Final Income Tax Target PP 23/2018	Rp 16.671.366.725
Realization of Final Income Tax for UMKM PP 23/2018	Rp 13.337.093.380

Realization %	80%

Source: North Bekasi KPP Pratama Data & Information Processing Section

Based on table 2, the author obtains data that the target in the Final PPh UMKM PP 23/2018 at KPP Pratama North Bekasi is IDR 16,671,366,725, with a realization of IDR 13,337,093,380, and a total percentage of 80%. It can be concluded that from the existing targets it turns out that the number of realizations has quite satisfactory results so that the percentage is 80%.

Final Income Tax or PPh Article 4 paragraph (2) is a tax with a different rate scheme and calculation method from non-final income tax. Final income tax is directly imposed at the rate and tax base for various types of income earned during one year. So, final PPh is a tax that is no longer included in the calculation of annual PPh payable because the tax is final and cannot be credited with PPh payable.

Therefore, income tax subject to final PPh will not be calculated again in the Annual Tax Return with other income whose income tax is not final and will be subject to progressive rates in accordance with Article 17 paragraph (1) of the Income Tax Law.

The government has made various efforts to encourage taxpayers to fulfill their tax obligations voluntarily in order to increase tax revenues. These efforts include the policy of reducing rates in Income Tax Law no. 36 of 2008 for Corporate Taxpayers, the policy of implementing PP No. 46 of 2013 to make it easier for taxpayers with a turnover of less than 4.8 billion to simply pay 1% tax of gross turnover, as well as the regulation of tax amnesty in 2016. And there have been changes to rates in accordance with Government Regulation (PP) Number 23 of 2013. 2018, MSMEs with a gross turnover of under IDR 4.8 billion a year can use the Final Income Tax rate of 0.5% of gross income.

So the provisions for submitting Annual Income Tax Returns for MSMEs with certain gross income follow the general procedures for submitting annual Tax Returns.

MSME taxpayers with the digitalization of taxation can make it easier to obtain a certificate (PP 23) for MSMEs to obtain a final PPh rate of 0.5%, because taxpayers do not need to come directly to the KPP to process this certificate, simply use the m-tax application at each cell phone. So that it can simplify the taxation process for MSME taxpayers. Therefore, the author wants to know how effective m-tax is in obtaining certificates for MSME taxpayers.

Table 3 Number of Taxpayers Registered at North Bekasi KPP Pratama 2020-2022

Type of WP	2020	2021	2022
A lot	12.874	25.187	26.397
Private Person	254.675	459.979	511.177
Total WP	**267.549**	**485.166**	**537.574**

Source: North Bekasi KPP Pratama Data & Information Processing Section

Based on table I.3, it can be seen that the number of registered taxpayers at KPP Pratama North Bekasi has increased quite significantly every year. In 2020 the number of taxpayers was 267,549, in 2021 there was an increase of 485,166, and in 2022 there was also an increase of 537,574 in the number of taxpayers registered at the North Bekasi KPP Pratama. It can be concluded that there will be an increase in individual and corporate taxpayers at the North Bekasi KPP Pratama in 2020-2022.

Table 4 Number of MSME Taxpayers Registered at North Bekasi KPP Pratama 2020-2022

Year	Amount
2020	3.106
2021	3.714
2022	3.554
Total	**10.374**

Source: North Bekasi KPP Pratama Data & Information Processing Section

Based on table 4, it can be seen that the number of MSME taxpayers has increased quite significantly every year, in 2020 it was 3,106, there was an increase in 2021 of 3,714, but in 2022 there was a slight decrease of 3,554 MSME taxpayers at KPP Pratama North Bekasi. It can be concluded that there was an increase in the number of MSME taxpayers in 2020-2021, but there was a decrease in 2022.

Table 5 Number of MSME Taxpayers who received a Certificate (PP 23) at KPP Pratama North Bekasi in 2022

INFORMATION	AMOUNT
Number of Suket Applicants (PP 23)	1.250
Number of Applicants approved	950
Number of rejected applicants	300

Source: North Bekasi KPP Pratama Data & Information Processing Section

Based on table 5, it can be seen that from the data the number of taxpayers who received a Certificate (PP 23) was 1,250 applicants, of which only 950 applicants were approved to obtain this Certificate (PP 23) with a percentage of 76% approved, and as many as 300 applicants or the equivalent of 24% of applicants who were rejected from submitting this Certificate (PP 23). The reason why the applicant was rejected in submitting the Certificate (PP 23) was because it was not yet included in the criteria for Tax Subjects subject to MSME tax, but taxpayers can apply again as long as they meet the requirements.

Based on the description of the background of the problem above, the research questions of this study are:

1. How effective is M-tax in providing certificate services (PP 23) for MSME taxpayers at North Bekasi KPP Pratama?
2. What are the obstacles to M- tax in providing certificate services (PP 23) for MSME taxpayers at North Bekasi KPP Pratama?
3. What efforts have been made to overcome obstacles from M- tax in providing certificate services (PP 23) for MSME taxpayers at North Bekasi KPP Pratama?

With the above research questions established, the objectives of this research are:

1. To analyze the effectiveness of M- tax in providing certificate services (PP 23) for MSME taxpayers at North Bekasi KPP Pratama.
2. To analyze the obstacles faced by KPP Pratama North Bekasi regarding M-Tax in providing certificate services (PP 23) for MSME taxpayers at KPP Pratama North Bekasi.
3. To analyze the efforts made to overcome the obstacles faced by North Bekasi KPP Pratama regarding M-Tax in providing certificate services (PP 23) for MSME taxpayers at North Bekasi KPP Pratama.

Analysis

According to Spradley (Sugiyono 2015:335), the definition of analysis is as follows: "Analysis is an activity to look for a pattern. Apart from that, analysis is a way of thinking related to systematic testing of something to determine parts, relationships between parts and their relationship to the whole. "

Effectiveness

According to Moore D. Kenneth in (Syarif 2015:1) states that: "Effectiveness is a measure that states how far the target (quantity, quality and time) has been achieved or the greater the percentage of the target achieved, the higher the effectiveness." and "effectiveness is a measure that states how far the target (quantity, quality and time) has been achieved, or the greater the percentage of targets achieved, the higher the effectiveness."(Axsen & Wolinetz, 2021)

Tax

The definition of tax according to (Rahmawati 2016:2) is a levy made by a state (be it regional government or central government) which is used for general expenditure of that government based on the strength of the laws and implementing regulations that have been regulated and cannot be shown to be individual contraventions by individuals. government.

Taxpayer

According to Erly Suandy in (Ikhsan M 2021:9) Taxpayers are individuals or entities, including taxpayers, tax withholding agents and tax collectors, who have tax rights and obligations in accordance with statutory provisions.

income tax

Income according to (Law Number 36 of 2008) which is the fourth amendment to Law No. 7 of 1983 concerning Income Tax (PPh) is any additional economic capability received or obtained by a Taxpayer, whether originating from Indonesia or from outside Indonesia, which can be used for consumption or to increase the wealth of the Taxpayer concerned, by name and in any shape. Meanwhile, according to PSAK Number 46 concerning Income Tax Accounting, Income Tax is a tax calculated based on tax regulations and this tax is imposed on the company's taxable income."

Income Tax on business

According to (Government Regulation Number 23 of 2018) concerning Income Tax on Income from Businesses Received or Obtained by Taxpayers Who Have a Certain Gross Turnover on June 8 2018 (coming into effect July 1 2018). The PPh rate imposed in this Government Regulation is 0.5% and is final.

Public policy

Anderson in (Agustianto 2017:17) defines public policy as a series of activities that have certain objectives which are followed and implemented by a person or group of actors related to a problem or something of concern.

METHOD

In conducting research, the researcher will take the research approach carried out. The approach used uses a descriptive method with qualitative data analysis. Research with a descriptive method is to find out or completely describe the reality of the event/object being studied in the field, explaining the data obtained from the field or the object being researched which is done by exploring data sourced from the research location. The method used to dissect a phenomenon in the field and describe findings in the field.

In this research there were several informants. Informants are people within the scope of the research, meaning people who can provide information about the situation and conditions of the research setting. To obtain representative data, key informants are needed who understand and are related to the problem being studied.

The informants/resources from this research are as follows:

No.	Informant's Name	Part	Informant Characteristics
1.	Suparman	Assistant Tax Counselor	North Bekasi KPP Pratama Staff
2.	RD. Cushion	Academy	STIAMI Institute Taxation Lecturer
3.	Haryono	Public	Taxpayer 1
4.	Joko Naryanto	Public	Taxpayer 2
5.	M. Syahputra	Public	Taxpayer 3

The research location in the research process was to obtain accurate and accountable data, thus the author conducted in-depth interviews and documentation at KPP Pratama North Bekasi which is located at Jl. Sergeant Aswan No.407, RT.001/RW.009, Margahayu, Kec. Bekasi Tim., Bks City, West Java 17113.

RESULT AND DISCUSSION

After conducting direct research and presenting the results of research regarding effectivenessM-tax in providing Certificate Services (PP 23) for MSME taxpayers above, the author will interpret it based on qualitative data analysis techniques.

Operationalization of the concepts described in Chapter III and to find answers to research questions in Chapter I.

1. **Effectiveness of M-tax in Providing Certificate Services (PP 23) for UMKM Taxpayers at KPP Pratama North Bekasi**

According to Mahmudi (2015: 86), "Effectiveness is the relationship between output and goals. The greater the contribution of output to achieving goals, the more effective the organization, program or activity. If economics focuses on input and output or process efficiency, effectiveness focuses on outcomes. An organization, program or activity is considered effective if the output produced can meet the expected goals."(Boonyarat et al., 2015)

M- tax is a mobile application developed by the DJP to make it easier for taxpayers to get more personal, easy and fast services on the devices they own. The m-tax application is one of the priority service digitization programs developed to answer the needs of taxpayers. Apart from that,

it saves time and energy, so taxpayers no longer need to come to the Tax Office. To use the M-tax application, taxpayers must log in first and fill in their NPWP and password as when accessing the site www.pajak.go.id.

The application will send a verification code to the taxpayer's electronic mail (email) registered in the Directorate General of Taxes system. Taxpayers are asked to fill in a verification code, after that they can access M-tax. M- tax has several features that taxpayers can use, including an e-Billing menu, digital Taxpayer Identification Number card, information on the nearest Tax Service Office (KPP), reminders of tax deposit and reporting deadlines, as well as information on the latest tax regulations. In 2022, the Directorate General of Taxes will update the M-tax application by adding 5 new features. A total of 2 features are for MSME taxpayers, this feature for MSME taxpayers is MSME registration and a Certificate of Government Regulation (PP) 23/2018. Apart from that, 3 new features have also been provided by the tax authority, namely Taxpayer Status Confirmation Information (KSWP), Fiscal Certificate (SKF) and download list.

In accordance with the previous explanation, the concept of effectiveness used in this research is the indicators that influence effectiveness according to Duncan (in Steers 2019) which consist of:

a. Achievement of objectives

Achievement is the overall effort to achieve goals and must be viewed as a process. Therefore, in order to ensure the achievement of the final goal, there is a need for a phasing process, both in the sense of phasing in the achievement of the parts and phasing in the sense of periodization. Achieving goals consists of several factors, namely time period and targets which are concrete targets.

Based on the table above, it can be seen that every year the percentage of tax revenue has increased, this is proven in 2020, the percentage of tax revenue in North Bekasi was 89.84%, in 2021 the percentage of tax revenue was 108.15%, and in 2022 it was 111 .40%. Based on research results through interviews with informants 1-5, taxpayers do not object to the digitization of taxes using the m-tax application. Because the m-tax application makes it easier for taxpayers in terms of taxation, making it easier and faster. In this way, taxpayers can get convenience with the m-tax application which was launched in July 2021, then in January 2022 the Directorate General of Taxes added 2 new features for MSME taxpayers, namely recording MSME turnover and Certificates (PP 23). This m-tax application aims to make it easier for taxpayers to get services easily and quickly and save time and energy because taxpayers no longer need to go to the Tax Office.

However, in terms of overall taxpayers in this case, it can be seen based on table IV.3 that only 950 applicants were approved to obtain this Certificate (PP 23) and there were 3,554 MSME taxpayers registered at the North Bekasi KPP Pratama, so if the data This can be compared to table IV.3 and calculated using the Effectiveness Ratio formula in table II.2 ((950 : 3,554) x 100%) so only 26.73% of applicants received a Certificate (PP 23). And of the 950 taxpayers who were approved to obtain a Certificate (PP 23) as seen from table IV.4, there were 665 taxpayers who received a Certificate (PP 23) through the KPP, so if calculated using the Effectiveness Ratio formula table II.2 ((665 : 950) II.2 ((285 : 950) x 100%) then only 30% of approved applicants use

m-tax to obtain a certificate (PP 23), thus it can be concluded using the Effectiveness table that m-tax in providing Certificate services (PP 23) has not been said to be effective because many taxpayers are not aware of the existence of m-tax when providing Certificate Services (PP 23). Thus, the use of m-tax in providing services has not been utilized properly by taxpayers because the provision of socialization regarding this matter has not been comprehensive and has not been effective.

b. Integration

Integration is a measurement of the level of an organization's ability to carry out socialization, develop consensus and communicate with various other organizations. Integration concerns the socialization process.

Based on the results of this research through interviews with informants 1-5, socialization has been carried out by North Bekasi KPP Pratama, however the socialization carried out is still not comprehensive so that many taxpayers are not aware of the existence of the m-tax application in providing certificate services.   (PP 23). Because they haven't received socialization.

Socialization can be done directly, such as seminars conducted by the KPP, and can also be done online because currently taxpayers are looking for information via social media, so the KPP must be more active in providing information via social media.

c. Adaptation

Adaptation is the ability to adapt to one's environment. Adaptation concerns the benchmarks for the procurement and workforce filling processes.

Based on the results of this research through interviews with informants 1-5, the benchmark for using m-tax in providing certificate services (PP 23) is that it is said to be effective if the m-tax application is used well, because m-tax provides convenience in processing certificates. (PP 23) can use a cellphone and can be done anywhere, so taxpayers don't need to go to the tax office and the m-tax application is able to provide Certificate Services (PP 23) quickly and efficiently. The impact of digitalization of taxation through m-tax is as far as providing convenience in tax matters in the application, ease in terms of access by simply using a cellphone to use the m-tax application.

Judging from the Human Resources (HR) side, the quality of human resources at KPP Pratama North Bekasi is quite good, but when carrying out socialization, they are still less alert in carrying out socialization when there are policies that must be thoroughly informed.

2. M-tax Obstacles in Providing Certificate Services (PP 23) for MSME Taxpayers at KPP Pratama North Bekasi in 2022

Based on the verbatim analysis of the table above regarding the results of interviews with informants 1-5, it is clear that there are obstacles in using m-tax in providing certificate services (PP 23).

The obstacles faced by Informant 1 (Fiskus) KPP Pratama North Bekasi through m-tax in providing certificate services (PP 23) are that there are no obstacles that occur during the m-tax application in providing Certificate services (PP 23) for taxpayers this MSME.

The obstacle faced by academics and taxpayers is the digital divide among MSME taxpayers, where some business actors may not have sufficient skills or understanding in using digital technology. Lack of knowledge about using the m-tax application and lack of digital literacy can make it difficult for MSMEs to access and use the Certificate Service (PP 23) through this application. Thus, there are still many taxpayers who do not know the information regarding the use of m-tax, meaning that the socialization provided is not comprehensive, which results in many taxpayers not knowing this information, so it cannot be utilized properly.

3. Efforts are being made to overcome the obstacles faced by using M-tax in providing certificate services (PP 23) for MSME taxpayers at KPP Pratama North Bekasi in 2022

Based on the results of interview research with Informant 1 (Fiskus), the effort that must be made is that no effort must be made because there are no obstacles related to the use of the m-tax application in providing certificate services (PP 23) for MSME taxpayers. Efforts made by academics and taxpayers include continuing active outreach about certificate services (PP 23) through the m-tax application to MSMEs in the Bekasi area. This socialization can be carried out through seminars, workshops and MSME community meetings. As well as through electronic media, radio, social media and television. Either in the form of information through advertisements or news broadcasts regarding tax information and the m-tax application. The aim of the socialization is to provide a good understanding of the benefits, procedures and steps for using the m-tax application to MSMEs.

CONCLUSION

Based on research results, discussions and interpretations that have been carried out in previous chapters, as well as by referring to theory and previous research results. So the researcher can draw the following conclusions:

1. The effectiveness of m-tax in providing certificate services (PP 23) for MSME taxpayers at KPP Pratama North Bekasi can be said to be ineffective because the majority of MSME taxpayers in Bekasi are not aware of the existence of certificate services (PP 23) through the m-tax application.

2. Obstacles in providing certificate services (PP 23) through m-tax for MSME taxpayers at KPP Pratama North Bekasi, namely from less comprehensive education and outreach due to limitations in providing information that is difficult to provide to taxpayers regarding the use of m-tax resulting in many Taxpayers who do not yet know the information about the existence of the m- tax in providing certificate services (PP 23) for MSME taxpayers. Apart from that, another obstacle is that when there is a shortage of documents required when processing a certificate (PP 23) via the m-tax application, this does not immediately get resolved directly, so

the taxpayer must process the documents at the tax office to get the required documents completed.

3. The efforts made by the North Bekasi KPP Pratama are to carry out comprehensive outreach and education activities so that it can be well received by all MSME taxpayers, especially regarding procedures for processing certificates (PP 23) through the m-tax application. As well as maintaining cooperation between KPP and taxpayers by holding seminars, workshops and MSME community meetings. As well as conducting outreach through electronic media, radio, social media and television. Either in the form of information through advertisements or news broadcasts regarding tax information and the m-tax application.

After carrying out this research, for further development, the researcher provides useful suggestions on the use of m-tax in providing certificate services (PP 23) for MSME taxpayers at KPP Pratama North Bekasi as follows:

1. KPP Pratama North Bekasi to hold comprehensive socialization activities regarding the latest tax regulations, the latest tax information and the latest applications, so that taxpayers can understand and absorb the information well, especially regarding m-tax
2. North Bekasi KPP Pratama must create a good strategy in conveying outreach to taxpayers. Because it is a challenge in itself for the KPP to deliver good and comprehensive socialization, for example collaborating with several groups of tax organizations to be able to hold seminars or webinars on taxes so that the information you want to provide can be well absorbed.
3. The M-tax that is implemented should be easily accessible to taxpayers, especially MSME taxpayers at the North Bekasi KPP Pratama.
4. The public is expected to be more active in taking part in activities provided by the KPP such as webinars and actively seeking the latest information regarding taxation.

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