

Digital Tax Transformation and Corporate Compliance: Evidence from Indonesia’s e-Bupot Unification System

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| Received : September 11, 2024                                                                                                                                                                                               | <b>ABSTRACT:</b> Indonesia has advanced digital tax reforms through the e-Bupot Unification system, mandated since April 2022, to centralize withholding tax reporting (PPh 4(2), 15, 22, 23/26). This study assesses its effectiveness in improving corporate compliance—timeliness, accuracy, and error reduction—during March–June 2024. Using a quasi-experimental before–after design, data were collected from e-Bupot logs, DJP e-filing records, and taxpayer registries for 250 corporations. Indicators included on-time filing, validity of submissions, and error rates. Analysis combined descriptive statistics, paired t-tests, and regression. Results show substantial progress: on-time filing rose from 74.2% to 88.6%, validity rates from 81.5% to 93.2%, while error rates declined from 6.4% to 2.1%. Regression confirmed significant effects of PJAP integration and firm size. Larger firms and PJAP users achieved stronger compliance, whereas SMEs improved modestly, limited by IT capacity. Sectoral differences emerged, with service and e-commerce outperforming manufacturing. Consistent with OECD and IMF findings, e-Bupot demonstrates digital platforms’ effectiveness in reducing compliance gaps. While the system benefits larger firms most, SMEs require training, infrastructure support, and simplified interfaces. Policymakers should expand PJAP partnerships, adopt sector-specific approaches, and invest in digital literacy to ensure equitable outcomes. This study provides empirical evidence from a developing economy, affirming digital reforms’ role in strengthening compliance and modernizing tax governance. |
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|                                                                                                                                                                                                                             | <b>Keywords:</b> E-Bupot, Tax Compliance, Indonesia, Digital Taxation, SMEs, PJAP, Quasi-Experimental Design.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
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INTRODUCTION

In developing nations, tax digitalization has been shown to increase compliance through measurable indicators such as higher filing timeliness, reduced error rates, and improved taxpayer trust. In Indonesia, for example, digital systems in tax administration are expected to enhance transparency and reduce opportunities for evasion, thereby strengthening compliance outcomes. Hesami et al. (2024) argue that technologies such as e-invoicing and prefilled returns significantly enhance administrative efficiency by automating assessment processes that encourage compliance among taxpayers. Similarly, the OECD emphasizes that the adoption of advanced digital tax tools

empowers developing countries to expand their tax bases effectively while leveraging technology for risk assessments and improved collection mechanisms (OECD, 2023).

In Indonesia, prior to the introduction of e-Bupot, manual processes constrained timely data collection and created opportunities for errors and fraud. Manual processes constrained timely data collection, creating opportunities for errors and fraud. Pujiastuti & Bawazier (2021) highlighted that the Directorate General of Taxes (DJP) was hampered by inefficient practices and a lack of robust internal controls. Asqolani et al. (2023) further underscored weaknesses in public sector internal control mechanisms, particularly in managing tax receivables. These limitations not only reduced efficiency but also eroded taxpayer trust. The need for systemic reform was evident, prompting the implementation of digital reporting solutions like e-Bupot, designed to modernize tax obligation management and improve taxpayer engagement (Putri & Ekowati, 2023).

Centralized tax reporting systems such as e-Bupot represent a significant step in strengthening compliance. By consolidating data from multiple sources, these platforms ensure more reliable and accurate assessments. Prefilled returns reduce the likelihood of reporting errors and improve efficiency for both taxpayers and administrators. Hesami et al. (2024) demonstrate that centralized systems enhance overall compliance quality by streamlining data collection and reducing processing time. Moreover, centralized platforms allow tax authorities to monitor compliance trends across sectors, enabling targeted interventions. Santoro et al., cited in Otekunrin et al. (2021), argue that such digital compliance solutions enhance enforcement strategies by equipping authorities with real-time data.

International experience reinforces the importance of unified tax reporting systems. Countries like the UK and New Zealand illustrate how digitalization reduces avoidance while simplifying operations (Cobham & Janský, 2018). OECD guidance on Base Erosion and Profit Shifting (BEPS) similarly stresses the value of harmonized reporting standards to address multinational corporate tax avoidance (Büttner & Thiemann, 2017). Arel-Bundock & Blais (2023) emphasize that coordinated reporting frameworks prevent exploitation of regulatory discrepancies and encourage compliance. These examples highlight the relevance of Indonesia's own digital reforms within the global tax governance landscape.

In Indonesia, e-Bupot functions alongside other key digital tax initiatives, notably e-Faktur and e-Filing, forming an integrated ecosystem. While e-Bupot focuses on withholding tax obligations, e-Faktur manages value-added tax (VAT) reporting, and e-Filing streamlines return submission for individuals and corporations. Together, these platforms create a more coherent tax administration system (Pujiastuti & Bawazier, 2021). Putri & Ekowati (2023) note that the synergy among these tools reflects Indonesia's commitment to international tax administration standards, thereby reinforcing investor confidence and promoting stability.

Reports from OECD and IMF provide further insights into the requirements for successful digital transformation. Calinescu et al., (2022) stress the importance of robust regulatory frameworks and substantial infrastructure investment to sustain digitalization efforts. Damayanti et al. (2020) add that integrating stakeholder feedback into system design and providing training for both administrators and taxpayers are essential to ensure adoption. These findings highlight that digital

systems not only improve compliance but also enhance service quality and taxpayer satisfaction, contributing to a healthier relationship between tax authorities and taxpayers.

Despite these advantages, challenges remain. Small and medium-sized enterprises (SMEs) often lack the capacity to fully utilize digital platforms, facing barriers such as inadequate IT resources and limited knowledge. Without targeted assistance, SMEs risk being left behind, thereby reducing the overall effectiveness of digitalization. Addressing these issues requires comprehensive strategies, including education, user-friendly interfaces, and ongoing system support.

This study positions e-Bupot as a critical component of Indonesia's tax modernization strategy. The research problem focuses on whether e-Bupot significantly improves compliance in terms of timeliness and accuracy of PPh 23/26 reporting. While international evidence provides a strong rationale for expecting positive outcomes, localized analysis is essential to confirm effectiveness in the Indonesian context. This study examines taxpayer behavior during March–June 2024, assessing changes in compliance outcomes and identifying factors that condition effectiveness, such as firm size, sector, and PJAP usage.

The objectives of this study are threefold: first, to evaluate the direct impact of e-Bupot Unification on taxpayer compliance; second, to assess the moderating role of organizational attributes; and third, to provide policy recommendations for strengthening digital tax administration. The novelty of this research lies in its empirical focus on recent data from 2024, offering timely insights into the system's operational effectiveness. By bridging local evidence with global literature, this study contributes to the academic discourse on digital taxation and provides practical guidance for policymakers.

In conclusion, tax digitalization presents extensive opportunities for enhancing compliance and efficiency, with Indonesia's e-Bupot serving as a case study in successful reform. However, maximizing benefits requires addressing adoption barriers, particularly for SMEs, and ensuring continuous innovation. As tax systems worldwide adapt to the digital era, Indonesia's experience illustrates both the potential and the challenges of leveraging technology to modernize governance.

## METHOD

This chapter presents the methodological framework used to evaluate the effectiveness of e-Bupot Unification on corporate income tax compliance in Indonesia. It provides a systematic explanation of the research design, sampling strategies, data sources, variables, analytical techniques, and considerations of validity and ethics. The methodological choices are guided by both empirical requirements and insights from contemporary literature on quasi-experimental approaches to policy evaluation.

Quasi-experimental methods have gained traction in evaluating taxation reforms as they allow for causal inference without full randomization. Among these, Difference-in-Differences (DiD) and Synthetic Control Methods (SCM) have proven effective in policy analysis (Boer & Jongen, 2021). However, this study employs a before–after quasi-experimental design to measure compliance improvements before and after e-Bupot implementation. Meng et al. (2019) illustrate how natural policy experiments within quasi-experimental frameworks can capture causal effects in fiscal

contexts. This design is particularly suitable given the natural cut-off point April 2022 when e-Bupot became mandatory, and the focused observation window of March–June 2024.

The population consists of corporate taxpayers in Indonesia mandated to use e-Bupot Unification for withholding taxes (PPH 4(2), 15, 22, 23/26). The sample focuses on 250 firms reporting through March–June 2024. Stratified purposive sampling ensures representation across firm sizes (large, medium, small), business sectors (services, trade, manufacturing), and modes of system interaction (manual entry vs PJAP integration). This strategy enables meaningful comparisons across attributes. These attributes are expected to influence compliance behavior.

Data for this study derive from multiple sources:

1. Administrative Records: e-Bupot logs from the DJP portal, capturing timestamps, validation status, and error messages.
2. Tax Returns: Filing data from the DJP e-filing system, particularly PPh 23/26 submissions.
3. Firm Registry: Attributes such as size, sector, and PJAP usage from DJP's taxpayer database. Secondary sources include prior academic research, policy reports, and comparative studies on digital taxation. These enrich contextual understanding and triangulate findings.

Indicators for compliance are carefully chosen based on established literature. Timeliness, validity, and error rate serve as the primary dependent variables (Emmert-Fees et al., 2022).

- Timeliness: Measured as the percentage of returns submitted by the statutory deadline.
- Validity: Proportion of bupot submissions accepted as valid without correction.
- Error Rate: Percentage of bupot rejected or requiring amendment. Independent variable: implementation of e-Bupot. Control variables include firm size, sector, and PJAP usage. Gottlieb et al. (2020) note that before–after comparisons of such indicators are critical for evaluating digital tax systems.

Analysis proceeds in three stages:

1. Descriptive Statistics: Summarize taxpayer characteristics and compliance metrics.
2. Before–After Comparison: Employ paired t-tests or Wilcoxon signed-rank tests to assess significance of pre- vs post-e-Bupot differences.
3. Regression Analysis: Estimate the impact of firm attributes (size, sector, PJAP) on compliance outcomes. This aligns with Fonseca (2017), who underscores the policy value of empirical regressions in tax reform evaluations.

Reliability is ensured by using official DJP administrative records, minimizing data entry bias. Validity is reinforced by triangulating multiple indicators (timeliness, validity, error rate). Quasi-experimental methods allow for partial control of confounding effects, providing credible evidence of e-Bupot's impact. Hong et al. (2020) stresses the importance of integrating nuanced data analysis to capture the dynamic relationship between tax policy and socio-economic outcomes.

This study uses anonymized taxpayer data to ensure confidentiality. Access to DJP records complies with national data protection regulations. Informed consent is unnecessary for anonymized secondary data, but care is taken to ensure findings cannot be traced back to individual taxpayers. Ethical standards follow academic norms of transparency, integrity, and responsible reporting.

## **RESULT AND DISCUSSION**

This chapter presents the empirical findings of the study on the effectiveness of e-Bupot Unification in improving corporate income tax compliance in Indonesia. The analysis draws upon taxpayer characteristics, compliance indicators, comparative trends, and regression modeling. The results are interpreted in the light of existing literature to provide a nuanced understanding of compliance dynamics during March–June 2024.

### **Overview of Sample Characteristics**

Taxpayer characteristics reveal a varied distribution by size, sector, and PJAP (Penyampaian Jaringan Administrasi Perpajakan) usage. SMEs and large enterprises exhibit distinct behaviors in adopting digital tax systems. As Irawati et al. (2023) note, SMEs often struggle with limited resources and digital literacy, while large firms, equipped with dedicated IT departments, adapt more quickly (Lannai, 2024). Industry differences also matter. Jannah & Sitinjak (2023) found that e-commerce and service-oriented sectors exhibit higher engagement, while manufacturing shows slower adoption. These findings align with Setiorini & Yusmanianti (2020), who highlighted structural constraints faced by SMEs.

Educational background and familiarity with technology also play critical roles. Febrina et al. (2024) demonstrate that technology readiness significantly predicts adoption. Similarly, Meiryani et al. (2023) emphasize the role of supportive infrastructure, while Rendy & Irawati (2019) show that higher education correlates with confidence in digital compliance. These structural and demographic factors indicate that while e-Bupot improves system accessibility, disparities across taxpayer groups persist.

### **Descriptive Statistics of Compliance Indicators**

SMEs and large firms demonstrate different levels of compliance improvement. Larger firms report higher on-time filing and validity rates, consistent with the TAM framework, which links perceived usefulness and ease of use with compliance behavior (Izzah & Istiqomah, 2023). SMEs, while slower to adopt, show measurable improvements when supported by training and incentives (Pujiastuti & Bawazier, 2021). Industry-based differences also emerge: service and e-commerce sectors display stronger compliance compared to manufacturing (Setiorini & Yusmanianti, 2020).

**Table 1.** Compliance Indicators Pre vs Post e-Bupot

| Period       | On-Time Filing (%) | Valid Bupot (%) | Error Rate (%) |
|--------------|--------------------|-----------------|----------------|
| Jan–Feb 2024 | 74.2               | 81.5            | 6.4            |
| Mar–Jun 2024 | 88.6               | 93.2            | 2.1            |

These descriptive results reveal substantial gains: on-time filing improved by 14.4 percentage points, validity increased by 11.7 points, and error rates dropped by over 4 percentage points.

### Comparative Analysis (Pre vs Post Implementation)

Comparisons confirm significant improvements after e-Bupot adoption. Studies such as Setiorini & Yusmanianti (2020) document filing punctuality gains of around 30% in the early stages. Nurchamid & Sutjahyani (2018) similarly reported improved accuracy due to easier electronic submissions. The findings here mirror these trends, showing enhanced timeliness and validity alongside reduced error rates.

Hidayanto et al. (2023) highlight that automated checks and real-time feedback drive these improvements. Faisol & Norsain (2024) further attribute rising validity rates to e-Bupot's structured submission templates. Collectively, these results align with international research showing digital tools reduce inconsistency and improve compliance efficiency.

### Regression Analysis and Key Predictors

Regression modeling identifies PJAP integration, firm size, and sector as significant predictors of compliance.

**Table 2.** Regression Results – Predictors of Valid Submissions

| Variable       | Coefficient | P-value | Interpretation                                                    |
|----------------|-------------|---------|-------------------------------------------------------------------|
| PJAP Use       | +14.5%      | <0.05   | Firms using PJAP had significantly higher valid submission rates. |
| Large Firms    | +10.8%      | <0.05   | Larger firms were more compliant than SMEs.                       |
| Service Sector | +8.3%       | <0.10   | Services showed stronger compliance than manufacturing.           |

These findings confirm Yudha & Putra (2023), who argue that PJAP integration raises compliance by 20–30%. Similarly, Pramanita & Rasmini (2020) highlight the influence of firm size, and Meiryani et al. (2023) show that sector-specific conditions shape compliance outcomes.

### Interpretation of Quantitative Findings

The results demonstrate that digital adoption has a profound effect on compliance behavior. SMEs lag behind but respond positively to training, aligning with TAM insights (Izzah & Istiqomah, 2023). Large firms leverage resources and IT capacity, leading to consistently higher compliance.

The error rate decline by over 40% echoes Karina & Simanjuntak (2022), who emphasized digital verification as a key compliance driver.

Time-series analyses by Asqolani et al. (2023) confirm the long-term sustainability of these improvements, showing compliance growth of 35% within two years. Meilita & Pohan (2022) also document sustained compliance increases as digital familiarity expands.

### **Integration with Qualitative and Survey Insights**

Survey-based findings support the quantitative results. Perceived usefulness and ease of use strongly correlate with adoption. Barriers include low digital literacy and infrastructure constraints, while moderating factors such as tax incentives and government training amplify compliance (Sinen & Zainuddin, 2021). These insights emphasize that while technology drives compliance, complementary policies and education are critical to maximizing benefits.

The findings of this study provide compelling evidence that the implementation of e-Bupot Unification has significantly improved corporate tax compliance in Indonesia, particularly in relation to the timeliness, accuracy, and validity of PPh 23/26 reporting. This chapter interprets the results within the broader academic and policy context, linking them with theoretical frameworks, previous research, and international experiences.

The results demonstrate that compliance outcomes improved substantially after the adoption of e-Bupot, with on-time filing rates increasing by more than 14 percentage points, validity rates improving by over 11 points, and error rates declining sharply. These findings resonate with global literature emphasizing the transformative potential of digital tax systems. For instance, OECD reports highlight how digital tools reduce administrative burdens, streamline compliance, and ultimately expand tax bases in developing countries. The reduction of error rates in Indonesia closely parallels international experiences, such as Peru's e-invoicing reform, where automation minimized human error and improved VAT compliance.

A critical insight from the study is the differential effect of e-Bupot adoption across taxpayer groups. Larger firms, equipped with greater IT resources and more skilled personnel, were able to leverage e-Bupot more effectively than SMEs. This outcome reflects the findings of Irawati et al. (2023) and Lannai (2024), who note that SMEs face persistent barriers related to digital literacy, technical infrastructure, and limited access to training. While SMEs did show improvements, their relative gains were smaller, indicating that without targeted support, structural inequalities in compliance performance may widen. This observation reinforces the Technology Acceptance Model (TAM), which suggests that perceived ease of use and usefulness drive system adoption. For SMEs, these perceptions are often constrained by limited capacity, thus necessitating interventions such as taxpayer education, simplified interfaces, and training incentives.

Sectoral differences also influenced compliance outcomes. Service-oriented and e-commerce firms demonstrated higher engagement with e-Bupot compared to manufacturing firms, where more complex supply chains and transaction structures posed challenges. These findings align with studies by Setiorini & Yusmaniarti (2020) and Jannah & Sitinjak (2023), which observed varying compliance patterns across industries. This suggests that tailored strategies are necessary, and

policy adjustments should consider sector-specific needs to maximize compliance benefits across the economy.

Another key determinant of improved compliance was PJAP integration. Regression analysis confirmed that PJAP users reported significantly higher valid submission rates. This supports Pujiastuti & Bawazier (2021) and Yudha & Putra (2023), who emphasize the role of third-party platforms in simplifying compliance and creating user-friendly experiences. By providing real-time support, automated validation, and integrated workflows, PJAP platforms reduce friction in the reporting process. This suggests that expanding PJAP partnerships could further enhance compliance outcomes nationwide.

The study's findings also highlight the long-term sustainability of compliance improvements. Time-series evidence indicates that increases in on-time filing and validity rates are not temporary surges but part of an upward trend as taxpayers adapt to digital systems. These findings echo analyses by Asqolani et al. (2023) and Lannai (2024), which documented consistent compliance growth after digital tax reforms. This underscores the value of embedding digital solutions within broader institutional reforms, ensuring that compliance improvements endure over time.

At the policy level, the results provide several implications. First, targeted support for SMEs is crucial. Without interventions to address digital literacy gaps and infrastructure limitations, SMEs risk falling behind larger firms in compliance outcomes. Second, sector-specific adaptations should be introduced, recognizing that compliance challenges vary across industries. Third, strengthening PJAP partnerships can amplify the benefits of e-Bupot by providing scalable, accessible platforms for compliance. Finally, continuous taxpayer education and training programs are essential to sustain and deepen the culture of compliance fostered by digital systems.

In conclusion, the discussion reinforces the central thesis of this study: that e-Bupot Unification significantly enhances tax compliance in Indonesia, though the magnitude of benefits varies across taxpayer groups. The findings confirm international evidence while highlighting local nuances, particularly regarding SMEs and sectoral differences. By situating Indonesia's experience within global tax digitalization efforts, the study contributes to the broader discourse on how technology can modernize tax administration in developing countries. Sustained investment in digital infrastructure, supportive policies, and taxpayer education will be critical to ensuring that the gains from e-Bupot are equitable, durable, and transformative.

## **CONCLUSION**

This study set out to evaluate the effectiveness of e-Bupot Unification in enhancing corporate income tax compliance in Indonesia, with a focus on PPh 23/26 during the period March–June 2024. The findings clearly demonstrate that the introduction of e-Bupot has led to significant improvements in compliance indicators, including timeliness of filing, validity of submissions, and error reduction.

The results show that on-time filing rates increased markedly, validity rates improved substantially, and error rates dropped to a fraction of their pre-implementation levels. These improvements highlight the system's ability to streamline reporting processes, minimize human error, and create

efficiencies for both taxpayers and administrators. Regression analysis further confirmed that firm attributes particularly size, sector, and PJAP usage played important roles in shaping compliance outcomes. Larger firms and those integrated with PJAP platforms displayed stronger improvements, reflecting their better digital readiness and resource availability.

The conclusion that emerges from these findings is that e-Bupot Unification is an effective reform tool for strengthening compliance with Indonesia's income tax system. However, the results also reveal disparities across taxpayer groups. SMEs continue to face significant challenges, including limited digital capacity and infrastructure. Without targeted support, these groups risk lagging behind, which could undermine the overall objectives of the digital reform.

From a policy perspective, this study underscores several priorities: enhancing training and digital literacy programs for SMEs, tailoring sector-specific compliance support, and expanding PJAP partnerships to ensure broader accessibility. These measures will be critical to consolidating the early gains of e-Bupot and ensuring that improvements are sustained across all taxpayer categories. Furthermore, aligning Indonesia's tax digitalization efforts with global best practices, as highlighted by OECD and IMF reports, will help the country build a resilient and equitable compliance framework.

In summary, the adoption of e-Bupot Unification has proven effective in modernizing Indonesia's tax administration. It improves compliance outcomes, strengthens institutional efficiency, and aligns with international standards for digital taxation. The scientific contribution of this study lies in its provision of empirical evidence from a developing country context, demonstrating the practical benefits of tax digitalization while identifying critical areas for future enhancement. Continued investment in digital infrastructure, taxpayer education, and adaptive policy design will be essential to ensure widespread and sustainable benefits of e-Bupot in Indonesia's tax system.

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