

## Implementation of the E-Bupot System in Order to Provide Convenience to Taxpayers in Fulfilling Article 23 Income Tax Obligations at the KPP Bekasi City Intermediate

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**ABSTRACT:** This research aims to examine the implementation of the e-bupot application in order to provide convenience for taxpayers in fulfilling income tax obligations under article 23. This research was conducted at the Bekasi City Intermediate KPP which is located at M Gold Tower UG Floor, 9, 10 Jalan KH Noer Ali RT.7/RW3, Pekayon Jaya, South Bekasi District, Bekasi City, West Java 17148. This research is descriptive qualitative research which aims to provide an objective picture of the actual situation of the object under study. Data was collected using interviews, observation and documentation methods. Informants in this research were determined using purposive techniques, informants in this research were service staff, taxpayers and academics. The research results show that in the aspect of system quality, e Bupot's ability to facilitate PPH 23 reporting, in terms of information quality, e Bupot has complete information regarding taxpayer requirements, and the type of withholding proof has good information, related to user satisfaction assessed from the aspect of minimal obstacles, each informant has different information such as ownership of e-certificates, minimal knowledge of taxpayers, and the most common are technical errors.

**Keywords:** Taxes, Taxpayers, Convenience, and E-Bupot.



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## INTRODUCTION

Taxes are one of the efforts made by the government to finance national development. However, in recent years the national tax target has often not been achieved. Therefore, for those who benefit from the natural wealth contained therein, because they have a right from state power, it is natural to hand over part of the enjoyment they obtain to the state through the payment of taxes (Geringer, 2021). One source of domestic revenue is from the tax sector, which is a form of community service and direct participation in the context of making national development a success, and is also a form of government service to the community.

The purpose of this tax revenue plays a very important role in the welfare of society in Indonesia. Therefore, the results of tax collections in our country today are the main source of state revenue whose contribution is expected to increase every year. And in line with this, various efforts have been made by all officials of the Directorate General of Taxes to increase tax revenues from taxpayers by carrying out reforms in the taxation system. This is an encouragement for the Directorate General of Taxes to modernize taxation (Geroe, 2022).

Therefore, to increase taxpayer compliance, the Directorate General of Taxes always strives to optimize services so that it is hoped that it can increase public awareness and desire to report their taxes. One of them is by carrying out tax reform (Fama, 2021). Tax administration reform is realized in the implementation of a modern tax administration system which has special characteristics, including an organizational structure based on function, improving services for each taxpayer.

According to Mutiara (2020) information technology is a variety of hardware and software components that are important for a system to operate. According to Mutiara (2020) information technology is hardware and software used by information systems, hardware is physical equipment involved in processing information such as computer workstations, network equipment for data storage and transmission equipment. . Software is a computer program that interprets what should be done.

The Technology Acceptance Model (TAM) is- one of the models built to analyze and understand the factors that influence the acceptance of the use of computer technology was first introduced by Venkatesh & Davis (2000). TAM is the result of the development of the Theory of Reasoned Action (TRA), which was previously developed by Fishbein and Ajzen in 1980. The TAM model, which was developed from psychological theory, explains that computer user behavior is based on beliefs and attitudes, desire (intention), and user behavior relationship. The aim of this model is to explain the main factors of user behavior towards user acceptance of technology. In more detail, it explains the acceptance of IT (Information Technology) with certain dimensions that can influence the acceptance of IT by users Basuki (2006).

Ease of use is the level to which someone believes that technology is easy to understand Venkatesh & Davis (2000). This definition is also supported by Basuki (2011) who states that ease of use of a technology is defined as a measure of where someone believes that the technology can be easily understood and used. Previous research by Andrian (2013) stated that ease of use has a significant influence on system use.

The obligation of the Republic of Indonesia is to provide services to its people. In order to facilitate the needs of the State, the relevant government requires State revenues. One of the largest revenues of the Republic of Indonesia comes from taxes. Taxes in Indonesia play an important role in reducing the State budget deficit and increasing State financing. Therefore, tax policy has an important role in national development. In this way, tax policy will move towards improving policy and taxation through (a) tax administration reform, (b) regulatory and legislative reform, and (c) supervisory reform and potential exploration. Reforms have also been carried out in tax administration, namely through the establishment of tax service offices in each region.

Taxes are the backbone of State revenue and are used to finance State expenditure. Taxes come from community contributions that can be enforced and do not receive direct compensation which are managed by the Directorate General of Taxes. The government through the Ministry of Finance Institutions has two types of tax collection systems, namely the official assessment system and the self-assessment system. In Indonesia, the tax system adopts a self-assessment system where taxpayers are entrusted with calculating the amount of tax owed themselves, taking into account the amount of tax that has been withheld by other parties, paying the tax that must be paid and reporting to the tax office in accordance with the provisions stipulated in the applicable regulations. (Hardiningsih, 2011), for this system to be successful, awareness, honesty, discipline and the desire of taxpayers to carry out their obligations in accordance with applicable tax regulations are required.

However, in reality, people's willingness to pay taxes is still relatively low. The Directorate General of Taxes, Ministry of Finance, recorded that tax revenues up to 26 September 2014 reached Rp. 683 trillion or still far from the target in the revised APBN of Rp. 1,072.3 Trillion (beritasatu.com). According to Jotopurnomo (2013), based on data from the Director General of Taxes, the potential for employee and personal taxpayers (WP) throughout Indonesia is estimated to reach 46 million people. However, up to now only 28 million registered private taxpayers and employees have deposited tax returns of only 22 million, while taxpayers who are restaurant and hotel business owners pay taxes in tax administration, namely through the establishment of tax service offices in their respective regions. each region.

According to PER-04/PJ/2020, e-Bupot PPh Article 23 and/or 26 is software provided on the website of the Directorate General of Taxes or certain channels determined by the Directorate General of Taxes which can be used to create proof of withholding, create and report Periodic Income Tax Return Article 23 and/or Article 26 in the form of an electronic document. The use of the e-bupot system will be implemented from the September 2020 tax period. Starting from the September 2020 tax period, only certain taxpayers are required to produce proof of withholding and report Periodic Income Tax Returns Article 23 and/or Article 26. However, now this has been done more updates. Starting from September 2020, all taxpayers who make deductions for PPh Article 23 and/or Article 26 are required to produce proof of withholding and report Periodic Income Tax Returns for Article 23 and/or Article 26 using the e-Bupot system.

With these updates, the Directorate General of Taxes provides many benefits through the emergence of the e-Bupot system, namely ease of use, saving time, guaranteed data security and having an electronic signature feature. The ease of use is because the DJP has designed the e-Bupot system with a user friendly appearance, so that users can access it easily. Making proof of withholding, preparing and reporting Periodic Income Tax Returns Article 23 and/or Article 26 online (online or online) can save time because taxpayers can report it anywhere and at any time.

The efforts made by the Bekasi City Intermediate KPP are to hold continuous socialization every time there is a change in tax policy. And the problem that often occurs is like research conducted by Muslimah (2020), namely server problems caused by imperfections in the e-bupot application.

## Implementation of the E-Bupot System in Order to Provide Convenience to Taxpayers in Fulfilling Article 23 Income Tax Obligations at the KPP Bekasi City Intermediate

Hikmah

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The implementation of e-bupot is expected to be able to provide an effective contribution to taxpayer compliance in submitting SPT PPh 23. In this case, the Bekasi City Intermediate KPP applies this system as a means of tax activities to achieve the realization of appropriate tax revenues each year and increase taxpayer compliance.

Based on data received from the Bekasi City Intermediate KPP, the following is an overview of the number of registered taxpayers:

Type of Taxpayer	Registered taxpayer	Central Taxpayer	Effective Taxpayer
Private Person	175	153	151
A lot	2257	1773	1769
Total	2432	1926	1920

Source: Bekasi City Intermediate KPP.

Based on the data above, the number of taxpayers registered at the Bekasi City Intermediate KPP is 175 individual taxpayers and 2257 corporate taxpayers. Meanwhile, in central taxpayers there are 153 individual taxpayers and 1773 corporate taxpayers and in effective taxpayers, there are 151 individual taxpayers and 1769 corporate taxpayers so that there is a total of 2432 taxpayers, 1926 for central taxpayers and 1920 effective tax taxpayers.

The phenomenon that occurs in the e-bupot system is not an easy thing to implement. This is due to the lack of public awareness in paying and reporting taxes, the achievement of tax revenues has not yet reached the target and the public is reluctant to find out about the e-bupot system. Therefore, in this research the author is interested in conducting research related to the implementation of the e-bupot system in order to make it easier for taxpayers to fulfill their income tax obligations under Article 23 (Case Study at the Bekasi City Intermediate KPP).

To make it easier to write this thesis report so that it is more focused and runs well, it is necessary to create a problem boundary. The scope of the problem that will be discussed in writing this thesis report is the implementation of the e-bupot system in order to make it easier for taxpayers to fulfill their income tax obligations under Article 23 and the obstacles and efforts made by the Bekasi City Intermediate KPP to overcome problems in implementation. e-bupot system.

Based on the background description above, several research questions were obtained as follows:

1. How is the e-bupot system implemented in fulfilling income tax obligations under article 23 at the Bekasi City Intermediate KPP?
2. What are the obstacles in implementing the e-bupot system in fulfilling Article 23 income tax obligations at the Bekasi City Intermediate KPP?
3. What is the solution to overcome the obstacles to implementing the e-bupot system? implementing the e-bupot system in fulfilling income tax obligations under article 23 at the Bekasi City Intermediate KPP?

Based on the research questions above, the following research objectives were obtained:

1. To analyze the implementation of the e-bupot system in fulfilling income tax obligations article 23 at the Bekasi City Intermediate KPP.
2. To analyze the obstacles in implementing the e-bupot system in fulfilling income tax obligations article 23 at the Bekasi City Intermediate KPP.
3. To analyze solutions in overcoming obstacles to the implementation of the e-bupot system, implementation of the e-bupot system in fulfilling income tax obligations under article 23 at the Bekasi City Intermediate KPP.

### **Technology Acceptance Model (TAM)**

The Technology Acceptance Model (TAM) is a theory regarding the use of information technology systems which is considered very influential and is generally used to explain individual acceptance of the use of information technology systems Jogiyanto (2008). The first TAM was developed by Davis (1985) based on the Theory of Reasoned Action (TRA) model. The most important advantage of TAM is that TAM is a parsimony model, namely a simple but valid model. Apart from that, TAM has also been tested in many studies with the results that TAM is a good model, especially when compared with the TRA and TPB models.

In TAM, user acceptance in using information systems is influenced by two constructs, namely usefulness (perceived usefulness) and ease of use (perceived ease of use). These two constructs are the most striking differences in TAM when compared to TRA and TPB. Apart from that, in TAM there is also no construct of subjective norms and perceived behavioral control. Other constructs in TAM are the same as TRA, only because it is more specifically for the use of technology, so the terms are adjusted.

### **Perception of Convenience**

The definition of ease of use is the level to which someone believes that technology is easy to understand. Ease according to Davis states that the ease of use of a technology is defined as a measure of where someone believes that the technology can be easily understood and used. According to Amijaya, convenience, namely convenience, will then have an impact on behavior, namely the higher a person's perception of the ease of using the system, the higher the level of information technology utilization. Based on these definitions, it can be said that ease of use can reduce a person's effort, both time and energy, to study a system or technology because the individual believes that the system or technology is easy to understand. The intensity of use and interaction between the user and the system can also indicate ease of use. A system that is used more often indicates that the system is better known, easier to operate and easier for the users themselves to use.

The indicators used to measure the Perceived Ease variable are that the interaction between the individual and the system is clear and easy to understand, it does not require much effort to interact with the system, the system is easy to use and it is easy to operate the system according to what the individual wants to do.

## **Implementation**

Implementation or implementation is an important activity in the entire program/policy planning process. Implementation is not only related to the mechanism for translating political decisions into routine procedures through bureaucratic channels, but also concerns issues of conflict, decisions and what can be obtained from a program/policy.

According to Ripley and Franklin (Winarno 2014: 148) in their book entitled *Public Policy: Theory, Process and Case Studies*, they state that: "Implementation is what which occurred after the law determined to provide program authority, policy, benefits, or a type of tangible output. Implementation includes actions by several actors, especially bureaucrats, who are intended to make the program work."

## **Policy Implementation**

According to Van Meter and Van Horn (Winarno, 2014: 165) in a book entitled "*Public Policy Theory, Process and Case Studies*" namely: "Policy implementation is an action carried out by individuals or government and private groups directed to achieve the goals set out in previous policy decisions".

According to Edwar III, there are four factors that influence the failure and success of policy implementation in the book entitled *Public Policy and Public Services* (Mulyadi, 2015: 28), namely:

- a. Communication, namely emphasizing that every policy will be implemented well if there is effective communication between program (policy) implementers and target groups (target groups). The goals and objectives of policy programs can avoid distortion of policies and programs.
- b. Resources, namely emphasizing that every policy must be supported by adequate resources, both human resources and financial resources. Human resources are sufficient in terms of quality and quantity of implementation to cover the entire target group. Financial resources are sufficient investment capital for a program/policy. Both must be considered in policy implementation, because without the reliability of the implementer, the policy becomes less energetic and runs slowly. Meanwhile, financial resources guarantee the sustainability of the policy. Without adequate financial support, the program cannot run effectively and quickly in achieving goals and objectives.
- c. Disposition, emphasizes characteristics that are closely related to policy/program implementers. The most important characteristics an implementor has are honesty, commitment and democracy. Implementers who have high commitment and are honest will always survive the obstacles encountered in the policy. Honesty directs implementers to remain in the program direction outlined in the program/policy guidelines. His commitment and honesty have brought greater enthusiasm in implementing the program stages consistently. A democratic attitude will increase the good impression of the implementer and the policy in front of members of the target group. This attitude will reduce resistance from

the community and increase the target group's sense of trust and concern for the implementer and program/policy.

- d. Bureaucratic structure, emphasizing that bureaucratic structure is important in implementing policies. This aspect of bureaucratic structure includes two important things, first is the mechanism and structure of the implementing organization itself. The program implementation mechanism is usually determined through a Standard Operating Procedure (SOP) which is included in the policy program guideline. A good SOP includes a framework that is clear, systematic, not complicated and easy for anyone to understand, because it will be a reference in the implementor's work. Meanwhile, the implementing organizational structure as far as possible avoids things that are complicated, long and complex. The implementing organizational structure must be able to guarantee quick decision making regarding extraordinary events in the program. And this can only be seen if the structure is designed concisely and flexibly, avoiding the "Weberian virus" which is rigid, too hierarchical and bureaucratic.

### **Implementation of the E-Bupot System**

Implementation of the e-Bupot System for Taxable Entrepreneurs is carried out in several stages, namely:

- a. Stage I. The initial stage of implementing e-bupot starts from the September 2017 tax period which is limited to 15 designated companies.
- b. Phase II starts from the July 2018 tax period with the number of PKP appointed as many as 153 companies.
- c. Phase III starts from the May 2019 tax period with the number of PKP appointed as many as 1,745 companies.
- d. Phase IV starts from the October 2019 tax period which applies to PKP who have an electronic certificate and are registered with KPPWP Besar One, KPP WP Besar Two, KPP WP Besar Tiga, KPPWP Besar Four, KPP PMA One, KPP PMA Dua, KPP PMA Tiga, KPP PMA Empat, KPP PMA Lima, KPP PMA Six, KPP Companies Entering the Stock Exchange, KPP Foreign Entities and Persons, KPP Oil and Gas, KPP Madya Central Jakarta, KPP Madya West Jakarta, KPP Madya South Jakarta I, KPP Madya Jakarta Timur, and KPP Madya Jakarta North.
- e. Phase V starting from the December 2019 tax period applies to PKPs that have electronic certificates and are registered at KPP Madya Medan, KPP Madya Pekanbaru, KPP Madya Batam, KPP Madya Palembang, KPP Madya Bekasi, KPP Madya Bogor, KPP Madya Tangerang, KPP Madya Bandung, KPP Madya Semarang, KPP Madya Surabaya, KPP Madya Sidoarjo, KPP Madya Malang, KPP Madya Denpasar, KPP Madya Balikpapan, and KPP Madya Makassar.

### **Income tax**

Income tax (PPh) is a tax imposed on tax subjects, both individuals and bodies, with respect to income received or earned during a tax year.

## **Income Tax Article 23**

The provisions in Article 23 of the Income Tax Law regulate withholding tax on income received or obtained by DN and BUT taxpayers originating from capital, rendering services, or carrying out activities other than those for which tax has been withheld as intended in article 21, which is paid or owed by government bodies or subjects. DN Tax, activity organizer, BUT, or other overseas company representatives.

## **System Quality**

The quality of the e-Bupot system in this research focuses on the performance of the system, which refers to how well the performance and procedures of the information system can provide information for user needs. Jogiyanto (2017). In his model, Jogiyanto has five indicators for assessing the dimensions of system quality, namely:

### **1. Ease of use**

An information system can be said to be of quality if the system is designed to meet user satisfaction through ease of use of the information system.

### **2. Response Time (Access Speed)**

Access speed is an indicator of the quality of an information system. Measured through processing speed, and response time.

### **3. Reliability (System Reliability)**

Information system reliability in this context is the resilience of the information system from damage and errors.

### **4. Flexibility (flexibility)**

The flexibility in question is the ability of the information system to make changes in relation to meeting user needs.

### **5. Security (Security)**

The security of this system can be seen through user data which is safely stored by an information system. Information Quality.

## **Information Quality**

According to Jogiyanto (2017) The quality of information (Quality of Information) depends on three things, namely the information must be accurate (Accurate), timely (Timeliness), and relevant (Relevance).

## **Service Quality**



Wahyudien (2015), formulated a model that underlines the important provisions that service providers need to comply with in improving service quality. According to Parasuraman (in Wahyudien, 2015) states that the concept of service quality is a complex understanding of quality, of being satisfactory or unsatisfactory. The concept of service quality is said to be quality if the expected service is less than the perceived service (quality). It is said that the concept of service quality meets expectations, if the expected service is the same as what is felt (satisfactory). Likewise, it is said that perceptions do not meet expectations if the expected service is greater than the perceived service (poor quality).

### **Satisfaction of Use**

Wahyudien (2015), states that the success of an information system is assessed by the system outcome or satisfaction of system users. Wahyudien (2015), states that information system user satisfaction is the user's response to the use of information system output. According to Wahyudien (2015), user satisfaction is often used as a substitute measure of information system effectiveness. If an effective system is defined as one that provides added value to the company, then an effective system must have some positive influence on user behavior, namely increasing productivity, decision making, etc.

## **METHOD**

This research is a type of research that uses descriptive methods with a qualitative approach, which aims to provide an objective picture of the actual situation of the object under study. This research was carried out by describing the problems that had been identified during research by Moleong (2017).

In this research, the method for determining informants was based on purposive sampling. Purposive sampling is a technique for taking samples deliberately and not randomly based on certain criteria. With this technique, researchers go directly to the target location. In this case the researcher carried out observations and interviews, the researcher determined the informants who would be interviewed: The informants in this research were as follows:

They inform	Information
1. Service Department Staff	To be interviewed about the e-bupot system
2. Taxpayer	To be interviewed about the use of the e-bupot system

3. Taxpayer	To be interviewed about the use of the e-bupot system
4. Taxpayer	To be interviewed about the use of the e-bupot system
5. Academy	To be interviewed about the use of the e-bupot system

## RESULT AND DISCUSSION

The results of this research were obtained using in-depth interview techniques with informants as shape search for data and documentation directly in the field which is then analyzed by the author. From the research results obtained, the author describes the discussion as follows:

### 1. Quality of the e-Bupot system

Based on data from taxpayers, it was found that the function of e-bupot is to create withholding evidence related to PPh 23 tax and make it easier for taxpayers to create withholding evidence with the features provided. These results are in line with research by Rahmady and Mahmudi (2022) which shows that currently with rapid technological developments, taxpayers can create proof of deduction via the e-bupot application. The presence of this application also makes the taxation process easier. Taxpayers can create and issue electronic tax withholding receipts without needing to sign it using a pen.

Apart from that, it was found that the production of deduction evidence using e-Bupot was carried out online, but not in the form of an application but rather a web-based platform created by the DJP. How to use it is to register or log in with your NPWP and password, then select the e-Bupot option on the website, and select the withholding proof menu between PPh 23 or 26 tax then create a withholding proof by filling in the data and saving the results. This method is in accordance with the implementation of e-Bupot based on the Implementation of e-Bupot and Periodic Unification Income Tax SPT Based on PER-24/PJ/2021 issued by the Directorate General of Taxes.

e-Bupot's ability to facilitate PPH 23 reporting is considered successful due to its practical use, being able to direct well and more instantly. This is in line with the research results of Arianty (2021) where e-Bupot can be applied well so that it can make it easier for taxpayers to make PPH 23 payments properly, especially in pandemic conditions. Apart from that, in terms of access speed, e Bupot also received a positive response from informants who showed good access speed. This is in accordance with the DJP's target stated in Desi's research (2021) where the DJP seeks to increase the level of taxpayer compliance by providing a system that is easily accessible and informative. However, in terms of potential obstacles, some informants experienced difficulties such as system errors and operational complications. This is in accordance with many studies such as Desi (2021), Andi (2021) and Arianty (2021) where usability and errors that occur in the system are the main problems encountered in all internet-based services such as e SPT and e Bupot.

In terms of features, it was found that e Bupot provides features that support all taxpayer transaction needs. Moreover, the security and confidentiality of user data is kept confidential with a good system and is proven by the absence of information leaks so far. This is in accordance with a study conducted by Sari (2020) where e Bupot has features that make it easy, such as recording data that is automatically recorded in the DJP database system and convenience in the form of a data import system where taxpayers do not need to sort and format documents manually. . Apart from that, Sari (2020) also revealed that taxpayer data will be captured in the DJP system which is kept confidential in order to prevent loss of personal data which causes taxpayers to have to re-create proof of income tax deductions for PPH 23 and 26.

## **2. Quality of e-Bupot Information**

Regarding the quality of the information provided by e-Bupot, the completeness of the information required for taxpayers, and the type of withholding receipt, there is good information where the informants all have statements that agree. The results of the research show that taxpayers who are required to provide proof of PPh 23 withholding tax are taxpayers who carry out all transactions related to PPh 23 and fulfill the taxpayer requirements marked by ownership of a NPWP, whether the company is classified as PKP or an individual taxpayer, and the provisions for e-Bupot are mandatory starting from September 2020. This is in accordance with research by Desi (2021) where the online DJP system already has all the information and steps required by taxpayers in paying PPH 23 tax. In addition, the results in Sari's research (2020) indicate that e Bupot has all information that taxpayers need in making tax payments. However, in terms of when proof of deduction must be issued, e Bupot is considered complete and informative. These results are in accordance with research by Desi (2021), Sari (2020) and Hastika (2019) where the information provided on the official DJP website is complete and informative, making it easier for taxpayers to pay taxes.

## **3. Service Quality**

The efforts of the DJP and KPP Madya Bekasi City in providing information to taxpayers are also considered to be good by holding initial socialization and continuing socialization every time there is a change in tax policy so that taxpayers will be more helped to understand the procedures for using ebupot and get a lot of information regarding the problems they are facing. This is in accordance with the DJP statement (2017) where socialization regarding reporting and withholding receipts is carried out collaboratively and periodically between the Directorate General of Taxes and local KPPs in order to educate and increase taxpayer compliance. Apart from that, Andi (2021) also revealed that the DJP has provided information and outreach regarding PPH 23 on the official website and news media on the internet.

## **4. Satisfaction with Using E-Bupot**

In the aspect of user satisfaction, it is assessed from the lack of obstacles, each informant has different information such as ownership of e-certificates, lack of operator knowledge, and the most common are technical errors. Therefore, the aspect of user satisfaction with minimal obstacles can be said to be not enough. Likewise, the aspect of user confusion in the layout of features is different for each taxpayer. This is in accordance with Muslimah (2020) where in her research, the company

studied since the May 2019 tax period has implemented a mechanism for implementing PPh tax obligations in terms of making Withholding Proofs, making and reporting Periodic Income Tax Returns Article 23/26 using the e-Bupot System but facing several server problems caused by imperfections in the e-Bupot system. Apart from that, in the aspect of cutting history, the level of user satisfaction was considered quite good because all informants thought that the cutting history provided was quite appropriate.

## **CONCLUSION**

Based on the analysis of the research results presented in the previous chapter and by referring to theory, the researcher can draw conclusions regarding the implementation of the e-bupot system in order to make it easier for taxpayers to fulfill income tax obligations article 23 at the Bekasi City Intermediate KPP as follows:

1. Based on annual SPT receipt reports, from 2021 to 2022 in terms of delivery media, it was found that delivery via e-Bupot ranks highest compared to other delivery media. This is because e Bupot was only made mandatory in 2020.
  - a. The quality of the E-Bupot system, E-Bupot is considered successful due to its practical use and being able to direct better and more instantly.
  - b. Quality of Information, E-Bupot is considered complete and informative, making it easier for taxpayers to pay taxes.
  - c. The quality of service, DjP and KPP Madya Bekasi City are considered to be good in providing information by holding initial socialization and follow-up socialization every time there is a change in tax policy.
  - d. Satisfaction with using e-Bupot: The aspect of user satisfaction in terms of minimal obstacles can be considered insufficient, because system downtime often occurs, especially in web-based systems.
2. Obstacles are felt in implementing the e Bupot system if the DJP system is down or undergoing maintenance, apart from that, in using e Bupot, taxpayers are required to access many links and websites which are considered difficult. With this it can be concluded that the potential obstacles to e Bupot are in the aspect of the central system and the complexity of operation for some people. Apart from that, the obstacle found by informants was the lack of knowledge of the users themselves and ownership of an e-certificate, which is one of the prerequisites but is not known to the users. Some errors arise from different cases for each taxpayer. However, many informants believed that system errors were the most frequent problem. The difficulty with user confusion lies in the data import mechanism, apart from that the taxpayer constraints are different for each taxpayer. This proves that some users still find confusion in the feature layout or user interface. But apart from that, some users also think that there is none confusion in operating e Bupot.

3. The efforts made by the Bekasi City Intermediate KPP to overcome these obstacles are opening tax classes and socializing every time there is an update so that all taxpayers are always updated.

Based on the results and conclusions above, researchers provide advice to e Bupot users, the Bekasi Intermediate KPP and the Directorate General of Taxes as follows.

1. e Bupot users are advised to learn how to use e Bupot correctly and use adequate devices and internet network connections so that problems related to operational errors and technical problems do not occur.
2. The Bekasi Intermediate KPP is advised to provide outreach regarding information on devices with minimum specs that can be used considering that the biggest problem faced by taxpayers is not knowledge about taxes but technical problems.
3. The DGT is advised to continue improving e Bupot, especially on web-based systems where taxpayers encounter problems if they have to open many web pages, for example the system often goes down during peak hours or the last day to pay/report PPh 23 or taxes. other.

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