



## Overview of IKU Strategic Taxpayer Account Representative to Support Optimal Tax Revenue

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**Abstract:** The Minister of Finance through Regulation of the Minister of Finance Number PMK-45/PMK.01/2021 concerning Account Representative (AR) at the Tax Service Office has determined one of the main tasks and functions of an AR to carry out supervision of the fulfillment of Taxpayer tax rights and obligations. The role of AR as an officer overseeing the implementation of the rights and obligations of taxpayers is very instrumental in supporting tax revenues. The scope of supervision carried out by AR covers four matters, namely Supervision of Annual SPT Reporting, Provision of Tax Data (Declaration Tool), Completion of Requests for Explanation of Data and/or Information (P4DK), and Oversight of Periodic Payments (PPM). The performance of this monitoring activity is used as a benchmark for AR performance which is expressed as the Main Performance Index (IKU) of AR. In this article, we will discuss whether the four KPI AR can optimally support tax revenue or not. The results of this literature review will describe how much influence the KPI has on optimal tax revenue.

**Keywords:** KPI AR, Optimal Tax Revenue

### INTRODUCTION

The Directorate General of Taxes (DGT) has set one of the institution's main goals that must be achieved, namely optimal state revenue (Kep. Director General of Taxes Number Kep-389/PJ/2020). DGT establishes a strategy to ensure that the main objectives can be achieved by setting IKU (Key Performance Indicator). The KPI is stated in the form of a Performance Contract (KK) which contains an order document/assignment from the head of the agency to the head of a lower agency to carry out the activities/programs that have been determined.

Every year DGT makes improvements to the KPI with the aim of improving the performance measurement tool so that it gets better from year to year. IKU improvement is carried out through changes to the scope and targets of IKU, deletion and establishment of new IKU. Improvements to the KPI have also been made to the IKU AR of the Strategic

Taxpayer Supervision Section at the Primary Tax Service Office (KPP) by considering the bottom-up proposal.

The IKU AR Taxpayer Supervision Section of the Primary KPP Strategy has been established in 2022, namely:

1. Percentage of achievement of the level of compliance with the submission of the Annual Income Tax Return for Strategic Corporate and Individual Taxpayers.
2. Percentage of Periodic Payment Supervision (PPM) of Strategic Taxpayers consisting of the percentage of STP issuance that should have been issued, the percentage of research on the increase in PPh Article 25 installments, the percentage of follow-up tax data for the current year (data matching).
3. Percentage of Completion of Requests for Explanation on Data and/or Information (P4DK) of Strategic Taxpayers.
4. Percentage of provision of tax potential data.

In this article, we want to prove whether the four IKU AR are able to encourage the achievement of optimal acceptance. Based on the phenomena that occur and the results of the preliminary study, the authors are interested in conducting research "whether the 2022 Strategic Taxpayer KPI AR of the Primary Tax Service Office supports optimal tax revenue. Hopefully the results of this study will be useful input for improving IKU AR in the future.

Based on the results of a preliminary study through interviews with ARs in the Strategic Taxpayer Supervision Section of KPP Pratama X, there are four main problems, namely:

1. Does the KPI Percentage of Compliance Level for Submission of Annual Income Tax Returns for Corporate and Individual Taxpayers Strategically support optimal tax revenue?
2. Does Strategic WP PPM IKU support optimal tax revenue?
3. Does the Strategic WP P4DK KPI support optimal tax revenue?
4. Does KPI Percentage of Provision of Taxation Potential Data support optimal tax revenue?

## LITERATURE REVIEW

### Performance Indicator

BPKP states (in Mahsun, 2013) that qualitative and/or quantitative measures of achievement of a predetermined target are unit/employee performance indicators. According to Mahsun himself (2013) said that performance indicators are also perceived as performance measures even though they actually have differences between the two. Performance indicators are directly related to things that are qualitative in nature while performance measures are related to things that are quantitative in nature.

According to Mahsun (2013) the elements of performance indicators are:

1. Input, in this case, is everything needed in an activity process to produce output.
2. Process. In this phase, the organization compiles standard activity measures, both in terms of time, accuracy and accuracy of these activities.
3. Output. This output is used as a benchmark produced in an activity / activity.
4. Activity Results. Result indicators are more relevant than output because even if the output has been successful, it is not certain that the results of the process have been achieved.
5. Benefit. This benefit relates to the main purpose of an activity that is felt in the past.
6. Impact. Impact or impact adalah effect resulting from an activity / activity.

Levinne et al. in Ratminto and Atik (2007) presented 3 concepts for measuring unit/employee performance, namely:

1. Responsiveness. Responsiveness is the degree of harmony between community expectations and the implementation of service activities. The measure of good or bad is

- the response shown by a set of desires or needs of the community that is used as an activity program. The higher the quantity, the better the organization will be in society.
2. **Responsibility.** This performance measure is based on the extent to which the work is carried out in accordance with the established rules/principles. The more rules/principles are complied with, the better the performance of the organization.
  3. **Accountability.** This performance measure is based on how well the follow-up activities of an organization meet the expectations of the community, and if the follow-up activities meet the expectations of the community, the organization is considered good.

### **Performance IndicatorMain (IKU)**

Decree of the Minister of Finance of the Republic of Indonesia No. 467/KMK.01/2014 has set aboutThe provisions for making IKU adhere to the SMART-C principle:

1. *Specific*: does not mean bias/double, relevant and unique in assessing and able to state something non-normative (definitive), and able to encourage performance and easy to understand.
2. *Measurable*: can be measured clearly and each KPI has defined information about the target to be explored, the source and method of obtaining data, and how to obtain the data.
3. *Agreeable*: that the IKU has been agreed upon by the owner and his supervisor
4. *realistic*: Reachable size
5. *Time-bound*: have a time limit achievement.
6. *Continuously Improved*: quality and targets continue to be refined and aligned with the development of the organization's strategy.

According to Iveta (2012), KPI is a quantitative and gradual measure that has a perspective based on concrete data and becomes the starting point for setting organizational goals and strategies. Warren (2011) defines KPI as a measurement of how an organization executes its strategic vision, namely an interactive and integrated organizational strategy. Parmenter (2007), defines KPI as the most critical thing to achieve the success of an organization in the present and in the future. Banerjee and Buoti (2012), define KPI as a quantitative and scale measure used to assess organizational performance in realizing its goals.

Key Performance Indicators or KPIs are grouped into two, namely Financial KPIs and Non-Financial KPIs.

#### **1. Financial KPI**

*KPI*Financial related to financial performance that effectively answers specific questions such as KPI Gross Profit, KPI Net Profit, KPI Current Ratio, and others.

#### **2. Non-Financial Key Performance Indicators**

*Non-Financial KPI*namely KPIs that do not directly affect the finances of the organization/company such as: KPIs of Labor Turnover, Customer Satisfaction Matrix, Market Share, and others.

### **Optimal Tax Revenue**

Reception tax donate more from 78% from reception government which used for finance development. Tax arise when inhabitant country by legitimate paytocountry. As for understanding tax according to Constitution Number 16 Year 2009 is "*donations Required to Country which owed by person personal or body law which required by Constitution, no each other profitable by direct, and used in accordance with needs Country for big well-being its citizens*"

Below are some definitions of tax according to experts, namely:

1. Prof. Dr. H. Rochmat Soemitro SH

Tax based on contribution inhabitant country according to Constitution (which could enforced) to treasury without service direct (return) which could quick verified which used for pay expenditure public.

2. PJA Adriani

Tax which owed according to UU without notice services which could attributable by direct to they which goal for finance expenditure general which related with obligation Country is expenditure general to country which owed (and could imposed) by head government

3. Anderson HM, & Brock Horace R

Tax is diversion source power from sector private to sector country, which must held based on regulation which has set previously and no as consequence from violation law, without compensation direct and proportional. doing Duty operate government.

From definition tax in on could our conclude that reception tax is wrong one form donation Public to country which set with Constitution. Constitution which meant is Constitution taxation which made with destination for set rules/norms general which tie which decided by careful, held with careful, by government and Board Representative People.

In country law, all action country must based and restricted by Constitution. here which meant with principle legality. In accordance with principle the, collection/withholding tax in Indonesia by implicit set in Chapter 23 (2) constitution 1945. All tax for necessity government according to Constitution.

### **Optimization of Tax Revenue**

According to Dictionary Big Language Indonesia (KBBI), say optimization originated from say optimal which means best or best. Optimizing means make which best or best. According to Oxford Dictionary (2008: 358), ``Optimization is process find solution best for something problem, in where 'best' Fulfill criteria which given'. By because that optimization is process, method and action (activities/activities) for find solution best when many problem appear and solution best Fulfill criteria certain.

According to Winardi in Bayu (2017), optimization is an action that causes the achievement of a goal, and from a business perspective, optimization is an effort to maximize activities to realize the desired benefits.

Definition optimization Poerdwar Minta (Ali, 2014) is results which moved by desire, so that optimization is effective and efficient for reach results which expected. Optimization also interpreted as means which could cover all needs from activity which conducted. By because that, base from definition optimization is which best, which most profitable, To do which best, optimizing process, method, action optimization. In Thing this, optimization could interpreted as something action, process, or method for make something Becomes more good, more perfect, or more effective.

Based on understanding draft and theory in on, researcher believe that optimization is process where a program which planned for reach something destination run in accordance with plan for increase performance by optimal.

Optimization reception tax is effort country for increase reception tax good by qualitative nor quantitative. Taken from Optimization Reception Tax Post-Nurmantu (Valensky, 2018) optimization of tax revenue There are several factors that determine success, namely:

- a. Clarity law taxation
- b. Level education Required tax,
- c. quality and quantity officer tax,

- d. strategy organization administration taxation.
- e. achieved if all Required Tax Fulfill obligation the taxation,
- f. all object tax Required Tax reported fully to tax office,
- g. all object tax no free from observation, inspection and calculation tax office.

**RESEARCH METHODS**

Method qualitative and study literature used in writing creation scientific this with review literature, including journal academic, which relevant with subject which researched. All paper academic which quoted originated from Mendeley, Google scholars, and Crossref.

In this study using Secondary data, among others, comes from the Information Monitoring of State Revenue (MPN) application, and other internal data obtained through the approweb information system and primary data obtained based on the results of discussions or interviews with AR Supervision of Strategic Taxpayers at the Pratama X Tax Service Office.

A literature study was conducted to search for tax regulations, the results of previous scientific studies related to scientific works compiled through a search for journals and regulations related to taxation, through google media, TKB applications and others. The following are the results of previous research:

**Table 1.**

No	Authors (Year)	Previous Research Results	Similarities to this article	difference with this article
1	Deddy Arief Setiawan, 2008	Compliance with the submission of the Annual SPT does not affect the achievement of the revenue target. Compliance with the submission of the Periodic SPT does not affect the achievement of the revenue target.	Fulfillment of tax obligations is very important in creating good tax administration	Submission of Annual SPT and Periodic SPT is a driving factor for compliance and optimal tax revenue
2	Sri Rustiyaning sih, 2011	Factors which maffect Obedience Required Taxes include: Self-assessment, quality service, level education, level income, and perception Public	There are factors that influence the compliance with reporting of annual tax returns and periodical tax returns	Taxpayer compliance encourages optimal tax revenue.
3	Vania Rakhmadhani 2020	that level obedience Required tax take effect to reception tax.	The level of taxpayer compliance affects tax revenue.	Taxpayer Compliance KPI is able to encourage optimal tax revenue.
4	Yunisa Eka Setyaningrum 2013	KPI achievement affects the level of achievement of acceptance	KPI has positive benefits for measuring and evaluating employee performance in a more objective and measurable manner, and reduces the element of subjectivity	KPI is more specific on the main tasks and functions of the Strategic WP Supervision Account Representative Section.
5	Agus Bandiyono 2017	The number of human resources will affect the achievement of KPI	reduced effectiveness and efficiency of the Supervision and Consultation Section I will affect the Main Performance Index (IKU) of AR	IKU AR can encourage the achievement of optimal acceptance.
6	Prasetyo,	STP the push Required Tax	STP the push Required	STP can support

	Whedy 2016	or guarantor Tax Person Personal for quick Fulfill his obligations before STP ended, <i>sehinga</i> no continue with ST and SP which reduce from year to year compared with publishing STP.	Tax or guarantor Tax Person Personal for quick Fulfill his obligations before STP end, so that no continue with ST and SP which reduce from year to year compared with publishing STP. We guarantee.	optimal tax revenue
7	<i>Fergie Veronica Parmono, 2016</i>	There is an effect on the effectiveness of the issuance of an appeal letter or SP2DK on tax revenues	If SP2DK is effective then revenue will increase	SP2DK encourages optimal tax revenue
8	Yunisa Eka Setyaningrum, 2013	KPI effectiveness will affect tax revenues	Key Performance Indicator (KPI) or Key Performance Index (KPI) as a tool to measure the effectiveness of employee performance	KPI as the main driver of tax revenue.
9	Arief Budi Wardana, 2018	Sp2dk As Part Of Efforts To Improve Tax Compliance In Indonesia	SP2DK is able to increase tax compliance	Issuance of SP2DK is able to support optimal tax revenue.
10	Pujawati, Pupu 2009	Implementation of oversight of PPh Article 25 period payments for individuals plays a very important role in the framework of supervising and monitoring the smooth payment of income tax periods	Implementation supervision payment PPM person personal based on Chapter 25 hold role which very important in reception	Supervision of Periodic Payments is able to support the optimization of tax revenues.

**FINDINGS AND DISCUSSION**

Decree of the Director General of Taxes Number Kep-389/PJ/2020 concerning DGT's Strategic Plan for 2020 – 2024 has set the vision, mission and objectives of DGT, one of the main objectives of DGT is optimal state revenue. In order to measure the success of achieving DGT's main objectives, the KPI is used starting from the head office to the vertical units below it.

KMK No. 467/KMK.01/2014 mention that key performance indicator (KPIs) is size success achievement destination strategic. Principle making KPI in accordance with principle SMART-C. 1) concrete 2) Could be measured 3) Could received 4) Realistic 5) Bound time 6) Repair continuously: quality and customized goals with development strategy company and Keep going developed more carry on.

DGT repair a number of KPIs. Improvement KPI conducted through change/paraphrase range KPI and target KPIs, delete KPI and set KPI new for increase measurement performance from year to year. Improvement KPI also conducted to KPI Manager Account Unit regulator Office Service Finance I based on proposal bottom-to-up

Based on this, the preparation of the KPI of the supervisory function by the DGT must be as optimal as possible to support the DGT's main objective by taking into account the principles of making KPIs, namely the SMART-C principle.

**KPI Percentage of Compliance Level of Submission of Annual SPT PPh Strategic Corporate and Individual Taxpayers**

The IKU manual has set formulas KPI Compliance Level for Submission of Annual Income Tax Returns for Corporate and Individual Taxpayers Strategic namely the number of

Annual Income Tax Returns for the 2021 Fiscal Year from Corporate Taxpayers and Individual Strategic Non-Employees.

The KUP Law has stated that Indonesia adheres to the tax system *self assessment*. One embodiment of this system is submission of the Annual SPT which is reported independently by the Taxpayer. Compliance with submission of Annual SPT is important in orderly tax administration and creating a good national tax system (Deddy Arief Setiawan, 2008) and compliance with submission of Annual SPT is positively correlated with tax revenue (Vania Rakhmadhani, 2020).

KMK Number 467/KMK.01/2014 has regulated that the making of IKU must adhere to the SMART-C principle. The realistic principle emphasizes that the KPI that is made has a challenging target already reflected in the KPI formula that is set. The IKU formula provides a challenge for AR to realize a high level of compliance in the submission of Annual SPT. The specific principle emphasizes that the KPI that is made to encourage the performance of a unit/employee is already reflected in the KPI formula. The higher the level of compliance in submitting annual tax returns that can be realized, it will be positively correlated with tax revenue as well as shows good administrative order and national taxation system.

### **KPI Percentage of Periodic Payment Supervision (PPM) WP Strategic**

The Percentage of Supervision of Payments for the Period of Strategic Taxpayers is the sum of 3 KPIs, namely the KPI Percentage of Issuance of Tax Collection Letters (STP) that should be issued, the KPI Percentage of Research on Article 25 Income Tax Installment Increase and the KPI Percentage of Follow-up on Current Year Tax Data for Strategic Taxpayers.

#### **a. Percentage of STP Issuance That Should Be Issued**

The IKU Handbook provides a formula for the Percentage of IKU Tax Assessment Letters (STP) issued, which is the percentage ratio between the number of STPs issued and the number of STPs that should have been issued. The number of STPs issued are STPs on the list of STP nominations provided by the DGT head office through the approved application. The number of STPs issued includes the payment of PPh, VAT and other taxes and reports the annual SPT and Periodic SPT from the November tax period of the current year to the October tax period of the following year/current year.

Potential STP data listed in the STP nominative list on the approved for issuance of STP is potential STP data that does not require analysis, generally related to Article 7 of the KUP Law (late reporting) or Articles 8 or 9 of the KUP Law (late deposit). Potential STP data that require further analysis or independent analysis are not included in the STP nominative list displayed on the approved generally related to Article 13 UU KUP. An example of a case where taxpayers do not fill in the calculation of Article 25 PPh in the Annual SPT, so they do not make Article 25 PPh payments on the data STP should have been issued in accordance with Article 13 of the KUP Law, but because the data is not included in the nominative list, the STP will potentially not be issued.

KMK Number 467/KMK.01/2014 has regulated that the making of IKU must adhere to the SMART-C principle. The applicable KPI formula recognizes performance only on the basis of the STP nominative list on the approved. does not make an AR challenged to explore the optimal potential of STP potential data through independent analysis so that the SMART-C principle, namely the principle of being realistic (having challenging targets) is not fulfilled, this can also result in tax potential from STP issuance activities to increase state revenue the optimal uncollected specific principle (KPI that is made to encourage the performance of a unit/employee) is not fulfilled.

### **b. Percentage of Research on Increases in Article 25 Income Tax Installments**

The KPI manual has regulated that the KPI formula is percentage comparison between the realized number of taxpayers who conducted research on the increase in PPh article 25 and the number of taxpayers who should have been monitored for the increase in PPh article 25. The number of taxpayers who should have conducted research on the increase in PPh article 25 is the nominative list of target taxpayers based on data from the DIP Directorate (Data Guardian) and/or other data, the nominative list consists of Taxpayers targeted for an increase in PPh 25 as a result of the issuance of a Tax Assessment Letter, a change in the state of a Taxpayer's business or activity based on, among others, VAT turnover and economic activity for the current year.

The IKU formula enables a person's performance can be recognized as KPI when doing research in increase in PPh article 25 with the number of Taxpayers exceeding the number of Taxpayers that should be monitored for the increase in PPh article 25. This means that this KPI provides challenge for one AR to explore more potential so that it is expected to obtain optimal tax revenue. The KPI formula has met the realistic principle emphasizing that the KPI made has a challenging target, and the specific principle emphasizes that the KPI made encourages the performance of a unit/employee as regulated by KMK Number 467/KMK.01/2014 which stipulates that the manufacture of IKU must adhere to the SMART-C principle.

Improvement of the KPI formula to support DGT's goal of achieving optimal tax revenue and in accordance with SMART-C principles can be done by acknowledging tax payments on the increase in Article 25 PPh research results so that it is included as performance on New IKU. The new IKU will also accommodate payment realization for other IKU activities.

### **c. Percentage of Follow-up to Current Year's Tax Data**

The IKU manual guideline stipulates that the IKU percentage of follow-up tax data for the current year is the percentage comparison between the number of current year tax data research published compared to the current year tax data research that should have been published. The number of current year tax data research published is the number of trigger data that is followed up in the form of LHPT. The number of studies on tax data for the current year that should be published is the number of studies on trigger data in the application system in the period January to September of the current year, for the period from November before the current year to July of the current year, which should be carried out by AR.

Trigger data that appears on the approweb are trigger data that have been concreted and do not require analysis, examples of tax invoice data that have been approved but have not been reported in the VAT Period SPT, Article 25 income tax data that have not been deposited and so on, while data potential current year taxation that requires further analysis or independent analysis is not included as trigger data on approweb, examples of data on potential equalization of SPT pot/put periods with purchases in the nature of services from input taxes, data on potential results of equalization between DPP VAT and final PPh of certain gross income PP 23 and so on. The data should have been followed up to issue SP2DK, but because the data was not triggering data on approweb has the potential to not be followed up so that potential taxes that should be billable will be delayed or uncollected.

KMK Number 467/KMK.01/2014 has regulated that the making of IKU must adhere to the SMART-C principle. The applicable KPI formula recognizes that performance is only based on trigger data that appears on the approweb, does not make an AR challenged to explore optimal potential for tax potential data through independent analysis so that the



SMART-C principle, namely the realistic principle (having challenging targets) is not fulfilled, this can also result in potential taxes that should be collected to generate tax payments to increase state revenue not being implemented optimally, the specific principle (KPI made to encourage the performance of a unit/employee) is not fulfilled. The IKU formula is one of the causes for the issuance of the number of SP2DK in 2022 to experience a significant decrease because there is no encouragement for AR to issue SP2DK from the results of independent analysis.

#### **d. KPI Percentage of Completion of Requests for Explanation of Strategic WP Data and/or Information (P4DK).**

In Book Guidelines KPI mentioned that effort clarification data and/or information Required taxstrategicis wrong one activity supervision obedience Required tax. Activity ask clarification data and/or information started with publishing report Study and Analysis (LHPt), SP2DK, until publishing report results Request Clarification Data and/or Information (LHP2DK) for Taxpayers Strategic. Required Tax. Activity investigation and analysis conducted in accordance with List Priority Supervision (DPP) which has Approved by Compliance Committee Required Tax.

In accordancewith SE-05/PJ2022 Taxpayers included in the Supervision Priority List (DPP) are determined by the compliance committee based on compliance risk management (CRM) and other variables including trigger data, level of ability to pay and others. The purpose of the DPP policy is to make the implementation of supervision more structured, quality oriented, focus on increasing effectiveness and efficiency and facilitating monitoring and evaluation. Determination of the tax year and the number of taxpayers included in the DPP is not limited, but the determination of potential must be based on the number of PKM that has been determined.

Conditions that occur are the proposed number of Taxpayers to be included in the DPP byARusually with a small amount, the number of WP is adjusted to the initial potential number of the WP based on independent analysts and/or trigger data with predetermined PKM targets. DGT has derived so many and various trigger data in the approweb, the trigger data should be a luxury that makes it easy for AR to carry out tax potential mining activities optimally. However, with the policy of the KPI formula, the follow-up activities for triggering data are only based on trigger data for taxpayers that are included in the DPP, so there will be a lot of trigger data in the approweb that has not been followed up for potential exploration.

In accordance with theKMK Number 467/KMK.01/2014 has regulated that the making of IKU mustadheres to the SMART-C principle. Based on the KPI formula currently being applied, there are several SMART-C principles that are not fulfilled, including the realistic principle (emphasizing the KPI that is made to have challenging targets) and the specific principle (emphasizing the KPI that is made to encourage the performance of a unit/employee). KPI formula based on DPP basisnot enoughmakes an account representative challenged to explore the optimal potential of trigger data contained in the approweb (realistic principles are not fulfilled), so that the potential for taxes that should be collected to produce tax payments as state revenue is not implemented optimally (specific principles are not fulfilled). The DPP policy is one of the factors causing the number of SP2DK in 2022 to experience a significant decline.

#### **e. KPI Percentage Percentage of Provision of Tax Potential Data**

Field-based tax potential data is data obtained from data production activities through field data collection activities (KPD L) in the form of data collection forms. Realization of the provision of field-based tax potential data is calculated based on the number of validated data

collection forms. The formula for calculating the KPI is the actual provision of field-based tax potential data, which is calculated based on the number of validated data collection forms divided by the production target of field-based tax potential data.

This KPI is related to the fulfillment of the DGT database in the form of accurate tax potential data through KPDL. The data is expected to be followed up by tax parties with an interest in DGT in the context of extensification and intensification to support tax revenue security activities.

Based on the IKU formula allows a performance *account representative* can be recognized as KPI when producing data exceeding the set target. This means that IKU provides space and challenge for one *account representative* to produce more data, so that it is hoped that optimal tax revenue will be obtained. Based on this, it is concluded that the KPI optimally support with DGT's main objective.

## CONCLUSIONS AND RECOMMENDATIONS

### Conclusion

Based on the formulation of the problem and the results of the analysis that has been done, it can be concluded as follows:

1. KPI Percentage of Compliance Level of Submission of Annual SPT PPh Strategic Corporate and Individual Taxpayers support optimal tax revenue on the grounds that the KPI formula requires an AR to realize a high level of compliance with the submission of Annual SPT. The higher the level of compliance with the submission of the Annual SPT will be positively correlated with tax revenue (Vania Rakhmadhani, 2020) and shows the existence of administrative order and a good national taxation system (Deddy Arief Setiawan, 2008).
2. KPI Percentage of Tax Potential Data Provision to support optimal tax revenue on the grounds that the KPI formula allows a person's performance AR can be recognized as KPI when producing data exceeding the set target. The data produced will be used by other parties in the DGT for tax purposes in the hope that optimal tax revenue will be obtained.
3. KPI Percentage Research Increase in PPh Installments Article 25 support optimal tax revenue with reasons IKU formula allows a performance AR can be recognized as KPI when doing research increase in PPh article 25 with the number of taxpayers exceeding the targeted number of taxpayers. The more the number of taxpayers who are researched, the higher the potential for taxpayers to pay income tax article 25 as a result of the research with the hope of obtaining optimal tax revenue.
4. KPI Percentage of Issuance of STP that should have been issued is less than optimal tax revenue with reason the KPI formula which recognizes performance is only based on the basis of STP issuance through the STP nominative list on the approweb, does not make an account representative challenged to explore the optimal potential of STP potential data through independent analysis (realistic principles are not fulfilled), so that there is a potential tax from activities issuance of STP which can add to uncollected state revenues (specific principles are not fulfilled).
5. KPI Percentage of Tax Data Follow-up for the current year is less than optimal tax revenue with reason The applicable KPI is based only on the basis of or trigger listed on the approweb application, does not make an account representative challenged to explore optimal potential through independent analysis, so that the tax potential from other current year data to increase state revenue has the potential to be optimally uncollected. The KPI formula is one of the reasons for the decline in SP2DK in 2022.
6. IKU P4DK WP strategic not enough support optimal tax revenues for policy reasons on the KPI formula that has been set, resulting in less challenges for account representatives to be

able to optimally utilize trigger data on the approweb, resulting in the opportunity to be able to collect for underpaid taxes based on trigger data that has been derived on the approweb is delayed or even uncollected. The KPI formula is one of the reasons for the decline in SP2DK in 2022.

### Suggestion

1. The proposed improvement of KPI is: payment of taxes from the results of activities request for explanation of the data and/or information of strategic taxpayer to be included as performance in the new KPI. The expected goal of having a new AR KPI will be more challenged to select the optimal taxpayers to be included in the DPP, adjusted to the estimated amount of payments to be realized in accordance with the targets set.
2. Changing the KPI formula for the percentage of STP issuance that should have been issued, namely the recognition of STP performance not only based on the nominative list on the approweb, but added to the results of independent analysis activities.
3. Changed the KPI formula for the percentage of follow-up to the current year's tax data, namely: performance recognition not only from research based activities trigger data listed on the approweb app but added activities based on self-analysis.
4. Determination of a new IKU with the name IKU Optimal Percentage of Tax Payments with the IKU formula for the realization of tax payments from the results of monitoring activities for the payment of strategic WP periods plus the results of requests for explanation of data and/or information (P4DK) on strategic WP.

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