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Transformation of Tax Services: Improving Tax Return Compliance through Socialization and Assistance Efforts at Agency X

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Abstract: Tax is a mandatory contribution paid by the people to the state. The benefits of taxes are not directly felt by the taxpayers but are used for the common good. Taxpayers must report their Annual Tax Return through DJP Online using the E-Filing feature by March 31. However, there are issues within Agency X, where some employees do not report their Annual Tax Return. The identified reasons include limited technological skills among senior employees, the assumption that Daily Casual Workers (THL) are not required to report, and incomes below the Non-Taxable Income (PTKP) threshold. The purpose of this study is to improve compliance with Annual Tax Return reporting in the agency and ensure that all taxpayers fulfill their obligations. The research method used falls into the category of qualitative research, implemented through a case study, in accordance with Creswell's (1988) definition, which explores cases within a specific period by collecting detailed data from relevant sources. Primary data was obtained through interviews and direct observation, while secondary data was collected from documents and photographs. The research findings indicate that tax education and assistance related to Annual Tax Return reporting can enhance compliance within Agency X. There was a significant increase in reporting compliance compared to the previous year.

Keywords: Taxation, Annual Tax Return (SPT), Taxpayer Compliance, E-Filing.

INTRODUCTION

Taxes are contributions from citizens to the state finances under the law without receiving direct remuneration and are used to fund general expenses (Mardiasmo 2018). According to the Directorate General of taxes (DGT) in the website https://www.pajak.go.id/id/pajak taxes are obligations that individuals or legal entities carry out on the basis of binding legal regulations, without receiving the acquisition of benefits received directly. On the other hand, taxes are also used as one of the interests in a country to achieve the welfare of its people as well as possible. It can be concluded that in a country there are important instruments related to economic policy, namely taxes that have an important role

as in Indonesia whose benefits are not felt directly, therefore WP has a tax obligation in reporting annual tax returns.The problem formulation contains article questions that must be explained in the discussion and answered in the conclusion.

With regard to taxation, all taxpayers without exception are required to fulfill their tax obligations such as reporting annual tax returns, because if the WP does not meet its tax obligations, it will affect state revenue. Thus, taxes in Indonesia must be managed properly through increasing the role of all communities and tax authorities. On the other hand, in order to support the achievement of state revenue targets related to the tax sector, the government also made changes in taxation, especially in its tax mechanism. Two sources of income in the country namely tax revenues and non-tax revenues. One of the largest revenues to be received by the state from the tax sector. With taxes, it can be used as a cost of expenditure of a country. On the other hand, taxes are also the main source of income from state revenues payable in the state budget. At first, the system of tax collection in Indonesia is based on the Official Assessment System, the tax authorities will determine the determination of the amount of tax payable from the WP. The current collection system used is the Self Assessment System, namely WP has been given the confidence to register themselves, calculate and report their taxes. By using the Self Assessment System, the tax authorities will supervise, provide services and socialization of taxation to the WP.

To make it easier for WP to report taxes, the Directorate General of taxes (DGT) implemented an online program. One of these programs is through the E-Filing feature that utilizes the internet so that the WP in Agency X can take advantage of these features to report. This Program is part of tax reform efforts to improve WP compliance. Previous research (Amin 2017) and (Marlinah et al. 2021) explained that through the use of E-Filing, WP is required to understand how to use the internet to be able to access and use the application. E-Filing can be accessed through the DGT website to report tax returns online without having to involve other parties and free of charge. The E-Filing system was created by the DGT to make it easier for taxpayers to make and submit tax return reports to the DGT more easily, quickly and economically. Through the use of E-Filing, WP can report annual tax returns without waiting long in queues at Dropbox or KPP. This innovation is a new step for the DGT to ensure that WP can carry out its tax obligations easily and comfortably.

The importance of tax reporting continues to be informed by the Directorate General of taxes, where the DGT is committed to providing information and consultation and socialization so that the WP can understand related to taxation (Lianty et al. 2017). Previous research (Wardani and Wati 2018) explained that effective socialization and tax assistance can also increase WP knowledge so that the knowledge received will increase, on the other hand, their awareness of tax rights and obligations will also increase.

The implementation of tax sanctions aims so that WP can comply with the rules through the fulfillment of its tax obligations. Sanctions regarding taxes have a function as a guarantee of the provisions of tax legislation, where this should be obeyed by WP (Amen and Mispa 2020). Based on the UUP, there are two types of sanctions, namely administrative and criminal sanctions. For administrative sanctions involve the payment of losses aimed at the state, especially in the form of interest or increase while for criminal sanctions are classified as the last tool or legal defense used by the tax authorities to ensure compliance with tax norms.

Based on the arguments and background, this conceptual research was conducted with the aim of solving some of the problems that exist in Agency X. The main project topics or tasks under review are related to taxation in terms of reporting annual tax returns in the E-Filing feature on the DGT Online page. The facts that occur in the field are that there are still taxpayers in Related Agencies who do not report annual tax returns for various reasons such as limitations in using technology for senior employees, the assumption that THL employees (freelance daily workers) or non-civil servants (civil servants) do not need to report annual tax

returns, and the income of employees who are under PTKP (non-taxable income) so they do not report annual tax returns (notification letters). In this regard, this study aims to improve compliance reporting SPT (notification letter) annually by employees or taxpayers in Agency X through efforts to socialize and tax assistance.

From the explanation that has been explained, this study is interesting to be studied conceptually because it has involved several aspects in supporting taxation, namely through socialization and tax assistance efforts, where both aspects are closely related to each other. Several theories are also used to support the completion of this study, namely taxation, annual tax return, taxpayer compliance and E-Filing.

Based on the explanation, there is a newness of research from previous research. This study can provide recommendations to taxpayers, especially the Agency X in order to understand related to tax obligations in tax reporting in each year. Through this research, it is hoped that in the future it can provide practical new insights for Agency X in improving compliance with annual tax return reporting so that it can encourage timely and accurate fulfillment of tax obligations.

METHOD

This study includes qualitative research that uses the approach through the design of a case study (case study). The current research is related to socialization efforts and tax assistance regarding annual tax return reporting by taxpayers. Qualitative research is research based on phenomena experienced by research subjects, where this can be a description of both words and language (Moloeng 2007). Research data used to support research in the form of primary and secondary data. Primary Data obtained from direct interviews related to taxation in terms of annual tax return reporting addressed to employees in Agency X as taxpayers. For secondary data obtained either in the form of documents or photographs. To support the research, the data collection techniques are in the form of interviews and documentation studies. This study was conducted in the agency Agency X so that the informants as the population and the sample is all employees in Agency X who act as WP with a total of 56 people.

RESULTS AND DISCUSSION

Tax is an obligation that should be implemented both for individuals and legal entities under binding legal regulations, without receiving the acquisition of benefits received directly. Once a year, taxpayers have the obligation to report annual tax returns through the DGT online page, namely the E-Filing feature. The annual tax return ends on March 31, so taxpayers are fully responsible for fulfilling their obligations.

In the annual tax return reporting can be done independently, namely online or can be done directly through the local KPP (Pratama Tax Office) with the condition of bringing paper evidence pieces. Facts that occur in the field, namely in the Agency X, there are still employees who act as taxpayers do not report annual tax returns. There are several reasons that are used as a basis by taxpayers or Agency X employees who do not report annual tax returns.

In this regard, the author also conducted an interview directly to Mr. H as the head of Finance at Agency X. The author wants to know related to the condition of the annual tax return reporting conducted by employees as WP in Agency X during this time. Mr. H revealed that for each year there are still employees in Agency X who do not report annual tax returns. Furthermore, the author also wants to know the reasons related to WP that does not report the annual tax return. Mr. H revealed that there are several reasons used as a basis by the WP does not report such as limitations in using technology for senior employees, the assumption that employees of THL (freelance daily workers) or non-civil servants (civil servants) do not need to report annual tax returns, as well as the income of employees who are under PTKP (non-taxable income) so as not to report annual tax returns. The author also wants to know related

to the follow-up conducted by the head of Agency X and head of Finance of Agency X to overcome the problems that occur. Mr. H revealed that the head of Agency X had followed up by warning his employees to report annual tax returns before the reporting period ended on March 31. The head of Agency X also coordinates continuously with Mr. H as the head of Finance and Treasurer so that all employees in Agency X agencies meet their tax obligations in reporting annual tax returns. Mr. H as the head of Finance also stated that starting this year and subsequent years will provide GDrive links to employees that contain evidence related to annual tax return reporting. Thus, before the tax reporting period ends, the head of Finance can find out who are the employees in Agency X who have not done reporting, where henceforth will be given direction and guidance so that employees as the WP can do annual tax return reporting.

The research of the authors is also in line with several studies conducted by previous researchers. Previous studies (Solichah and Soewarno 2019; Siregar and Sari 2019; Mochtar 2020; Fadhilatunisa 2021) revealed that the use of the E-Filing system has a positive impact on taxpayer compliance. On the other hand, the use of E-Filing can also make it easier for WP to prepare, process and report taxes to the KPP correctly and on time (Amin 2017). Previous research (Siahaan and Halimatusyadiah 2018; Fadhilatunisa 2021; Fitria 2021), explained that related to providing tax information on a regular basis can increase WP compliance where with the more frequent socialization and tax assistance, the higher the level of WP compliance. Furthermore, the findings from the study (Noviyanti, Saprudin, Dewi 2020; Mulyati and Ismanto 2021; Aqiila and Furqon 2021) show that the application of sanctions regarding taxes has a positive impact on the level of WP compliance. More specifically, with the high level of tax sanctions, the level of compliance from WP can also increase. This study is in accordance with previous research by (Siamena et al. 2017).

Related to the problems faced in the relevant agencies, the socialization and tax assistance efforts regarding the annual tax return reporting addressed directly to the employees and taxpayers who work in Agency X need to be done. This is done with the aim to improve the compliance of annual tax return reporting by employees or taxpayers in Agency X and is expected in the future the taxpayers can further improve and comply with their obligations in terms of taxation for the common good.

The Effect of Socialization Efforts on Compliance Reporting Annual Tax Return Agency X

In reporting the annual tax return is often found that there is a WP as an employee at Agency X who has obstacles to meet their tax obligations. Thus, socialization efforts can be used to overcome these problems. Through socialization efforts related to annual tax return reporting can have an influence on the level of compliance of taxpayers to meet their tax obligations.

The research conducted by this author is in line with several previous studies, (Siahaan and Halimatusyadiah 2018; Fadhilatunisa 2021; Fitria 2021) which revealed that through the provision of tax information carried out regularly will have an influence on the level of WP compliance to fulfill its tax obligations, namely reporting annual tax returns. Therefore, the more often tax socialization activities are carried out, the higher the level of compliance of the WP, especially for employees as WP in Agency X.

The Effect of Assistance on Compliance Reporting Annual Tax Return Agency X

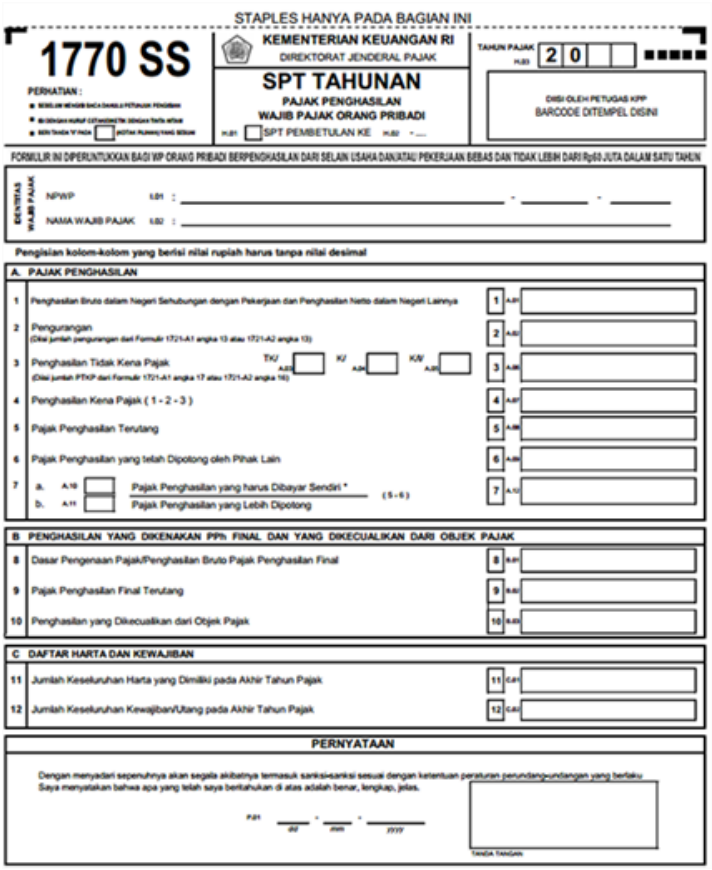
To overcome the problems that occur in Agency X, then assistance related to taxation also needs to be done. This is done with the aim that employees in Agency X as WP can report annual tax returns in accordance with a predetermined deadline of March 31.

Assistance is carried out by providing direction and guidance addressed to employees of Agency X who have obstacles when reporting. The employees are very enthusiastic about the tax assistance activities because indirectly, through the Tax Assistance can improve compliance with annual tax return reporting in Agency X.

The total number of employees or taxpayers working in Agency X as a whole amounted to 56 people. For employees who have the status of civil servants (civil servants) amounted to 34 people and employees who have the status of THL (casual daily workers) amounted to 22 people. THL employees in Agency X are divided into two groups, namely THL Computer Operator personnel totaling 19 people and THL cleaning personnel, security personnel, and Driver Services totaling 3 people so that a total of 22 THL employees.

To solve the problem in Agency X, the annual tax return reporting can be done by using the annual tax return form OP 1770SS to report the tax return with income criteria <Rp 60,000,000 in one year (gross) and annual tax return form OP 1770S to report the tax return with income criteria >Rp 60,000,000 in one year (gross). Before reporting the annual tax return, the WP is required to have an Online DGT account first by activating EFIN. In doing EFIN activation can be done through KPP or done by yourself online.

In reporting the annual tax return, it is necessary to obtain proof of pieces obtained from the treasurer in the Agency X. The piece of evidence is commonly known as the annual tax return form OP 1770SS and 1770S. The following is an example of cut evidence used by employees at Agency X as a WP, accompanied by examples of evidence after reporting annual tax returns.


STAPLES HANYA PADA BAGIAN INI

1770 SS

KEMENTERIAN KEUANGAN RI
DIREKTORAT JENDERAL PAJAK

SPT TAHUNAN
PAJAK PENGHASILAN
WAJIB PAJAK ORANG PRIBADI

TAHUN PAJAK 2 0

PERNYATAAN

Figure 1. SPT 1770 SS form
Source: Research Data, 2024



Figure 2. SPT 1770 S form
Source: Research Data, 2024

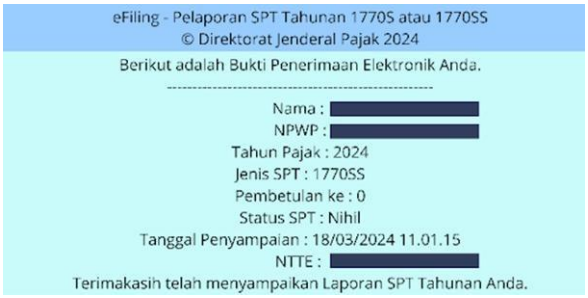


Figure 3. Proof of reporting SPT 1770 SS
Source: Research Data, 2024

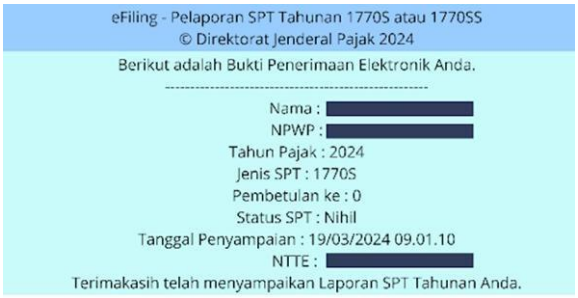


Figure 4. Proof of reporting SPT 1770 S
Source: Research Data, 2024

The following weekly chart is related to the amount of WP assistance that the author assists in reporting the annual tax return. Can be seen in the graph that shows the fourth week when compared with the first week (11 WP), second (15 WP), third (8 WP), and fifth (5 WP) for the number of WP related to assisted assistance the most that amounted to 17 WP while in the fifth week for the number of assisted WP least when compared with the first week to the fourth that only amounted to 5 WP.



Figure 5. Weekly chart of WP amount assistance
Source: Research Data, 2024

The graph on the type of SPT 1770SS shows that in the second and fourth weeks for the number of WP assisted assistance amounted to the same, each as much as 12 WP. For the second and fourth weeks when compared with the first week (9 WP), third (7 WP), and fifth (3 WP), the number of WP assisted assistance in the second and fourth weeks is the highest process of obtaining assistance. For the fifth week is the lowest process of obtaining assistance which only amounted to 3 WP when compared with other weeks. Overall for the annual tax return reporting assistance if based on the type of form 1770SS amounted to 43 WP.



Figure 6. Weekly assistance chart type SPT 1770 SS
Source: Research Data, 2024

The graph on the type of SPT 1770S shows that in the first and fifth week for the number of WP assisted the same amount of each as much as 2 WP. When compared from each week, the highest assistance acquisition process was in the fourth week which amounted to 5 WP because in the first week (2 WP), the second week (3 WP), the third week (1 WP), and the fifth week (2 WP). For the third week is the lowest process of obtaining assistance which only amounted to 1 WP when compared with other weeks. Overall for the annual tax return reporting assistance if based on the type of form 1770S amounted to 13 WP.



Figure 7. Weekly assistance chart type SPT 1770 S
Source: Research Data, 2024

After the socialization and tax assistance efforts related to annual tax return reporting are completed, then the author also conducts interviews where there are several questions asked to taxpayers to find out whether the solution that the author provides to the Agency X can help the agency so that in the future it can be even better. Some of the questions raised were how socialization and tax assistance efforts can help employees to report annual tax returns, how services are provided to taxpayers during the annual tax return reporting process, and how to be clear about providing information from authors addressed to taxpayers. The interview the author addressed to the WP with a total of 56 people who work in the Agency X. The following chart related answers to questions that the author threw at the employees :



Figure 8. Graph of socialization efforts and Tax Assistance
Source: Research Data, 2024

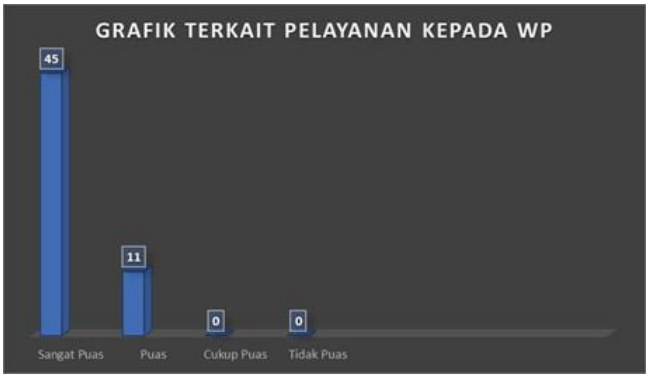


Figure 9. Graphic services to WP
Source: Research Data, 2024



Figure 10. Graph Clarity Of Information Provision
Source: Research Data, 2024

CONCLUSION

Annual tax return reporting through the Self Assessment System can provide full confidence in the WP to register, read, submit and conduct tax reporting independently. Thus, WP is fully responsible for fulfilling its tax obligations in reporting its annual tax return independently via the internet or coming directly to the KPP (Pratama Tax Office) with cut proof paper. However, in Agency X agencies some employees do not report their annual tax return. Reasons often cited include the limited ability to use technology by senior employees, the assumption that THL employees (freelance daily workers) or non-civil servants do not need to report, as well as income under PTKP (non-taxable income). To overcome this problem, tax socialization and assistance efforts need to be done so that employees or taxpayers in Agency X are more obedient in reporting their annual tax returns. This effort aims to increase compliance and awareness of tax obligations for the common good.

Efforts are also expected to improve compliance with annual tax return reporting by employees in Agency X and ensure that all taxpayers can fulfill their tax obligations properly. Further research is expected to add other variables other than the variables that have been used in this study that could affect the improvement of tax reporting compliance so that the results can be better than the research that has been done.

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