



Compliance Level of Tax Return Reporting and Tax Revenue: Digital Tax Return Reporting Services, Digital Tax Payment Services and Digital Helpdesk Services

Yudie Fitrianto^{1*}

¹Faculty Economics postgraduate student, Universitas Terbuka, email: yudiansenja999@gmail.com

*Corresponding author: Yudie Fitrianto

Abstract: Compliance Level of Tax Return Reporting and Tax Revenue: Digital Tax Return Reporting Services, Digital Tax Payment Services and Digital Helpdesk Services Services are scientific literature study articles within the scope of economics. The purpose of this article is to build a hypothesis of the role between variables that will be used in future research. Research objects in online libraries, Google Scholar, Mendeley and other academic online media. Research library method method, from e-book and open access e-journal. The results of this article are: 1) digital tax return reporting services play a role in the level of compliance with tax return reporting and tax revenue; 2) digital tax payment services play a role in the level of compliance with tax return reporting and tax revenue; and 3) digital helpdesk services play a role in the level of compliance with tax return reporting and tax revenue.

Keyword: Compliance Level of Tax Return Reporting and Tax Revenue, Digital Tax Return Reporting Services, Digital Tax Payment Services and Digital Helpdesk Services

INTRODUCTION

Indonesia as a developing country requires great efforts to improve people's welfare and achieve optimal state income. To support this effort, according to Syarifudin (2021), one of the sources of state revenue that is the mainstay to support government management costs and state development is taxes. Further explained by Syarifudin (2021), taxes are public contributions to state treasuries that are coercive in accordance with the Law whose benefits cannot be shown directly, and taxes have a role as a tool to pay state general expenses. The Directorate General of Taxes (DGT) is one of the government institutions under the auspices of the Ministry of Finance that focuses on the target of increasing tax revenue every year.

With the implementation of the tax collection system, namely the self assessment system in Indonesia, taxpayers need to carry out one of the tax activities in accordance with Law No. 28 of 2007 Article (3) is to Report a Notification Letter (SPT).

According to Thian (2022), submitting a Tax Return can be through several ways, one of which is to visit the Tax Service Office to submit a Tax Notification directly. Every Taxpayer

must visit a registered Tax Service Office and manually submit a Tax Return to the Directorate General of Taxes. Taxpayers will get a form that has been provided by the Tax Service Office in the context of reporting Tax Returns. This method was carried out by taxpayers before the Directorate General of Taxes had a new initiative in submitting tax returns.

Various initiatives have been carried out by the Directorate General of Taxes to increase tax revenue to the state. One form of the Directorate General of Taxes initiative to increase tax revenue is to modernize the tax system, provided that it still does not change the nature and pattern of the tax collection system that has been practiced in Indonesia, namely the self-assessment system. In accordance with the decree of the Director General of Taxes No. kep-88/2004 dated May 14, 2004, the Director General of Taxes carried out a tax modernization system that officially released the e-Filing product, namely the submission of Notification Letters online and real time through Application Service Providers trusted by the Director General of Taxes. This modernization of the tax system aims to make it easier for taxpayers to comply with their tax obligations more effectively and efficiently without having to wait and queue at the Tax Service Office. Because the modernization of the tax system is flexible without having to rely on office operating hours and does not need to be accompanied by related officers.

This article discusses the role of digital tax return reporting services, tax payment digital services, and digital helpdesk services in the implementation of tax return reporting compliance levels and tax revenues, a literature review study in economics.

LITERATURE REVIEW

The level of compliance with tax return reporting and tax revenue

R. Juwita (2022) on Analysis of the level of compliance of individual taxpayers and their contribution to revenue in the case study of TAX SERVICE OFFICE Pratama Jakarta Pancoran Year 2018-2020 N. Ischabita(2022) on the effect of taxpayer awareness, taxpayer compliance, tax collection and tax audits on tax revenue. Sindik Widati (2022) on Tax Collection, Tax Audit and Taxpayer Compliance with Individual Taxpayer Tax Revenue at PRATAMA CIANJUR TAX SERVICE OFFICER.

Digital Tax Return reporting service

According to Inne Nidya Astuti (2015), the implementation of e-filing greatly affects the level of compliance of taxpayers in submitting Annual Tax Returns at the North Gresik Pratama Tax Service Office (UNESA Accounting Journal, 2015) Rizki Fitri Amalia (2016) The application of e-filing affects the level of compliance with the submission of Individual Taxpayer Income Tax Returns and Account Representative services in Palembang City (Scientific Journal of Commercial Administration, 2016) DAD, Nugroho (2014) Drop box and e-filing services affect the level of compliance with the submission of Annual Income Tax Returns.

Digital tax payment services

Husnurrosidah (2017) The effect of e-filing, e-billing and e-invoice on BMT tax compliance in Kudus Regency E Risdiana (2022) Improving the Quality of Public Services through tax service innovation with the e-billing system. M. Manuhuwa (2020) Payment of annual tax returns with the e-billing application makes it easier for every taxpayer, especially individual taxpayers

Digital services helpdesk service

SBS, Aji (2022) Building a tax helpdesk service chatbot TAX SERVICE OFFICE Pratama Jakarta Setiabudi Sat. Riadi (2018) The effect of Service Quality on taxpayer satisfaction of helpdesk service users at the Magelang primary tax service office.
 YM. Idah (2016) Analysis of queuing system and optimization of public services at purwokerto tax service office

Review of Relevant Articles

Review relevant articles as a basis for establishing research hypotheses by explaining the results of previous research, explaining similarities and differences with research plans from relevant research such as table 1 below.

Table 1: Review of Relevant Articles

No	Author (Year)	Results of previous research	Similarities with this article	Differences with this article	H
1	R. Juwita (2022)	The level of taxpayer compliance plays a role in tax revenue	Digital SPT Reporting Services Plays a Role in Tax Revenue	Digital SPT Reporting Services Play a Role in the Compliance Level of Tax Return Reporting and Tax Revenue	H1
2	N. Ischabita(2022)	Taxpayer awareness, taxpayer compliance, tax collection and tax audits play a role in tax revenue	Taxpayer compliance plays a role in tax revenue for the tax year	Taxpayer awareness, tax collection and tax audits play a role in tax revenue	H1
3	Sindik Widati (2022)	Taxpayer compliance, tax collection and tax audits play a role in tax revenue	Taxpayer compliance plays a role in tax revenue	Tax collection and tax audits play a role in tax revenue	H2
4	Inne Nidya Astuti (2015)	The digital SPT reporting service plays a role in the compliance level of tax return reporting.		-	H2
5	Rizki Fitri Amalia (2016)	The digital SPT reporting service plays a role in the compliance level of tax return reporting.	The digital SPT reporting service plays a role in the compliance level of tax return reporting.	Digital SPT Reporting Service Plays a Role in Account Representative Services	H3
6	DAD Nugroho (2014)	The digital SPT reporting service plays a role in the compliance level of tax return reporting.	The digital SPT reporting service plays a role in the compliance level of tax return reporting.	-	H3

RESEARCH METHOD

The method of writing this Literature Review article is by Descriptive Qualitative method and Library Research review, sourced from Google Scholar online applications, Mendeley and other online academic applications. In qualitative research, literature review should be used consistently with methodological assumptions. This means that it must be used inductively so that it does not direct the questions asked by the researcher. One of the main reasons for conducting qualitative research is that the research is exploratory, (Ali, H., & Limakrisna, 2013).

RESULTS AND DISCUSSION

Obedience is an encouragement directed to a person or group to do or not do something in accordance with applicable rules. Taxpayer compliance is a form of initiative and awareness of Taxpayers to carry out their obligations in tax activities (Purnomo, 2022). One form of Taxpayer compliance is when the Taxpayer successfully carries out tax activities such as always calculating, paying, and submitting Notification Letters (SPT) in accordance with the Law and on time.

Compliance can be built with several efforts such as outreach, service, law enforcement, and billing efforts. Sometimes Taxpayers do intend to abandon their obligations. Therefore, it is necessary to make these efforts with the aim of improving taxpayer compliance. Taxpayer compliance is divided into two types, namely: Formal compliance, where the condition is that the Taxpayer must carry out its obligations under the applicable Tax Law. Material Compliance, for example when the Taxpayer successfully submits the Annual Tax Return to the Tax Service Office correctly, completely, and honestly before the specified deadline. Based on the study of theory and relevant articles, the discussion of this article is to analyze the role between variables and conceptually think about the next research plan:

The role of digital tax return reporting services on the level of compliance with tax return reporting and tax revenue.

The digital SPT reporting service is principally a service that provides convenience for taxpayers in carrying out their tax obligations, namely digital-based online reporting on the DGT Online page. The online digital service can be accessed anytime and anywhere so that it greatly affects the level of taxpayer compliance in reporting tax returns both period and yearly. Thus the role of digital tax return reporting services on the level of compliance with tax return reporting and tax revenue is very significant, this is in line with research conducted by: Inne Nidya Astuti (2015), Rizki Fitri Amalia (2016), and DAD Nugroho (2014).

The role of tax payment digital services on the level of compliance with tax return reporting and tax revenue

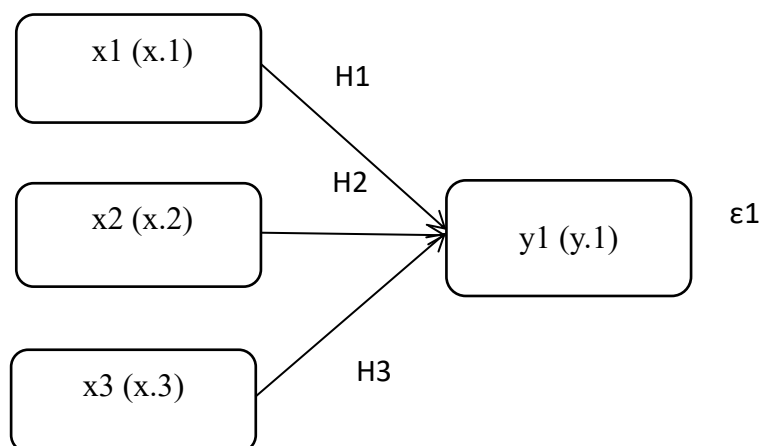
Tax payment digital service is a tax payment service by making e billing first through the online DGT page which certainly makes it easier for taxpayers to transact to fulfill their tax payment obligations, the principle is the ease and speed of transactions in tax payments without the need to queue at the tax service office or at the perception bank. So the role of tax payment digital services at the level of compliance with tax return reporting and tax revenue with the ease of these services encourages taxpayers to comply and orderly pay taxes or plays a role in the level of compliance with tax return reporting and tax revenue, this is in line with research conducted by: Husnurrosidah (2017), E Risdiana (2022) and M. Manuhuwa (2020)

The role of digital helpdesk services on the level of compliance with tax return reporting and tax revenue.

Digital helpdesk service is a service at a digital-based or online tax service office through whatsapp or email media where taxpayers do not need to come to the tax service office if they will conduct tax consultations so as to facilitate taxpayer mobility in solving obstacles in fulfilling tax obligations. Therefore, the role of digital helpdesk services at the level of compliance with tax return reporting and tax revenue is very significant, especially in taxpayers' understanding of their tax obligations and tax technicalities. The digital helpdesk service plays a role in the level of compliance with tax return reporting and tax revenue, this is in line with research conducted by: SBS Aji (2022), Riadi (2018) and YM. Idah (2016).

Conceptual Framework

Based on the problem formulation, discussion and relevant research, the conceptual framework of this article is obtained as shown 1 below.



Picture 1: Conceptual Framework

Based on the conceptual framework above, then: digital tax return reporting services, tax payment digital services, and digital helpdesk services play a role in the level of compliance with tax return reporting and tax revenue

CONCLUSION

Based on the formulation of the problem and the discussion of this article, the conclusion is to formulate hypotheses for further research, namely: 1. Digital SPT reporting services play a role in the level of compliance with tax return reporting and tax revenue. 2. Digital tax payment services play a role in the level of compliance with tax return reporting and tax revenue. 3. Digital Helpdesk Services Services play a role in the level of compliance with tax return reporting and tax revenue.

BIBLIOGRAPY

Ali, H., & Limakrisna, N. (2013). Metodologi Penelitian (Petunjuk Praktis Untuk Pemecahan Masalah Bisnis, Penyusunan Skripsi (Doctoral dissertation, Tesis, dan Disertasi. In *In Deppublish: Yogyakarta*.

Ali, H., Evi, N., & Nurmahdi, A. (2018). The Influence of Service Quality , Brand Image and Promotion on Purchase Decision at MCU Eka Hospital. *Business and Management Studies*. <https://doi.org/10.21276/sjbms.2018.3.1.12>

Ali, H., Limakrisna, N., & Jamaluddin, S. (2016). Model of customer satisfaction: The empirical study at Bri in Jambi. *International Journal of Applied Business and Economic Research*.

Ali, H., & Mappesona, H. (2016). Build brand image: Analysis Service Quality and Product Quality (case study at Giant Citra Raya). *International Journal of Economic Research*.

Ali, H., Narulita, E., & Nurmahdi, A. (2018). Saudi Journal of Business and Management Studies (SJBMS) The Influence of Service Quality , Brand Image and Promotion on Purchase Decision at MCU Eka Hospital. *Business and Management Studies*. <https://doi.org/10.21276/sjbms.2018.3.1.12>

Ali, H., Zainal, V. R., & Ilhamalimy, R. R. (2022). Determination of Purchase Decisions and Customer Satisfaction: Analysis of Brand Image and Service Quality (Review Literature of Marketing Management). *Dinasti International Journal of Digital Business Management*, 3(1), 141–153. <https://doi.org/10.31933/dijdbm.v3i1.1100>

- Anggita, R., & Ali, H. (2017). The Influence of Product Quality, Service Quality and Price to Purchase Decision of SGM Bunda Milk (Study on PT. Sarihusada Generasi Mahardika Region Jakarta, South Tangerang District). *Scholars Bulletin*. <https://doi.org/10.21276/sb>
- Hasyim, U., & Ali, H. (2022). Reuse Intention Models Through Customer Satisfaction During The Covid-19 Pandemic : Cashback Promotion And E-Service Quality Case Study : Ovo Electronic Money In. *Dinasti International Journal of Digital Business Management*, 3(3), 440–452.
- M, A., & Ali, H. (2017). Model Kepuasan Pelanggan: Analisis Kualitas Produk Dan Kualitas Layanan Terhadap Citra Merek Pada Giant Citra Raya Jakarta. *Jurnal Manajemen*. <https://doi.org/10.24912/jm.v21i3.254>
- Novansa, H., & Ali, H. (1926). Purchase Decision Model: Analysis of Brand Image, Brand Awareness and Price (Case Study SMECO Indonesia SME products). *Saudi Journal of Humanities and Social Sciences*. <https://doi.org/10.21276/sjhss>
- Sitio, T., & Ali, H. (2019). Patient Satisfaction Model and Patient Loyalty: Analysis of Service Quality and Facility (Case Study at Rawamangun Special Surgery Hospital). *Scholars Bulletin*. <https://doi.org/10.36348/sb.2019.v05i10.002>