

Analysis of Application of e-SPT PPh 21/26 to the Number of Taxpayers, Tax Receipts, and Number of Users of e-SPT PPh 21/26 Period 2012-2015

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Abstract: The purpose of this study is to analyze the implementation of e - SPT Income tax article 21 or 26 of the number of tax payers, tax revenues, and the number of e - SPT users Income tax article 21 or 26 Period 2012-2015 (Study Case: Jakarta Gambir Empat Tax Office. This research by using time series data period 2012-2015. The data obtained by the research section of PDI. Statistic tool in this research is independent samples t-test (independent T). The results of the research showed a significant difference amount of the tax payer, tax revenue, and the number of e - SPT users Income tax article 21 or 26 period 2012-2015 in Jakarta Gambir Empat Tax Office. For future research suggested spare expand the scope of research by increasing the sample or adding variables to see the effect of the application of e - SPT.

Keywords: The number of tax payers, tax revenue, and the number of e-SPT users, Income Tax 21/26

I. INTRODUCTION

This Reform of tax administration is very necessary to be carried out by the Directorate General of Taxation in order to further improve the quality of tax services. Fundamental changes related to tax modernization occurred in 2004 where the Directorate General of Taxation sought to meet taxpayer aspirations by simplifying the procedures for reporting SPT. It is marked by the issuance of the Decree of the Director General of Taxation Number KEP-88 / PJ / 2004 dated May 14, 2004 concerning the delivery of SPT electronically. After the success of the e-SPT program on January 24, 2005 at the Presidential Office, the President of the Republic of Indonesia together with DJP launched an e-Filing product or Electronic Filing System, a tax reporting or delivery system with electronic SPT (e-Filing) conducted through a real-time online system.[1]

Basically the electronic delivery of SPT is an effort of the Director General of Taxation to provide ease of service for taxpayers in reporting the amount of tax that must be paid because taxpayers do not need to come directly to the Tax Service Office to meet their tax

obligations. In terms of the delivery of SPT for tax authorities, this electronic technology is able to facilitate them in managing databases because the storage of taxpayer documents has been done in digital form. The government hopes that electronic technology will be able to improve taxpayer compliance.[2]

This electronic SPT delivery system is starting to be required for taxpayers who meet the criteria in accordance with the Regulation of the Directorate General of Taxation Number PER-14 / PJ / 2013 on the Form, Contents of The Procedure of Filling and Delivering The Notification Letter of Income Tax Period Article 21 and /or 26 and The Form of Proof of Withholding of Income Tax Article 21 and /or article 26, which is effective from January 1, 2014. This is in order to encourage the modernization of tax administration in Indonesia and increase the number of tax receipts.

1.1 Problem Formulation

Given the many problems found related to electronic systems in Indonesia, the formulation of problems that can be put forward is as follows:

1. Is there a significant difference in the number of Taxpayers before and after e-SPT PPh 21/26 is required?
2. Is there a significant difference in the amount of tax receipts before and after the required e-SPT PPh 21/26 system?
3. Is there a significant difference in the Number of Users e-SPT PPh 21/26 before and after e-SPT PPh 21/26 is required?

1.2 Research Objectives

The objectives of this research are as follows:

1. To find out the significant difference in the number of Taxpayers before and after e-SPT PPh 21/26 is required.
2. To find out the significant difference in the amount of tax receipts before and after the system e-SPT PPh 21/26 is required
3. To know the significant difference in the Number of Users e-SPT PPh 21/26 before and after e-SPT PPh 21/26 is required.

II. LIBRARY OVERVIEW

2.1 Income Tax

Understanding income according to Law No. 36 of 2008 Income Tax Article 4 paragraph 1 [3]:

"Income is any additional economic capability received or obtained by taxpayers, whether from Indonesia or from outside Indonesia, that can be used for consumption or to increase the wealth of the taxpayer concerned, by name and in any form."

According to Supramono Income Tax is an official levy aimed at people who earn or on income received or earned in the tax year to finance state expenses.[4]

2.2 Income Tax Article 21

Income Tax (PPh) article 21 is a type of income tax imposed on income in the form of salaries, wages, honorariums, visits, and other payments under any name received or obtained by taxpayers of domestic personal people.

2.3 Income Tax Article 26

Income Tax Article 26 is a tax imposed or deducted on income derived from Indonesia, which is received or obtained by overseas taxpayers, in addition to permanent business forms (BUT) in Indonesia. Income tax cutter article 26 consists of government agencies, domestic tax subjects, organizers of activities, Permanent Business Forms, and representatives of other foreign companies. [4]

2.4 Electronic Tax Return

2.5 Definition of Electronic Notification Letter (e-SPT)

The development of globalization era urged to be superior in various fields in order to be able to compete with other countries. one of them in the field of technology, modern technological advances bring convenience in our various. Based on this, *e-SPT* and *Electronic Filing System* are introduced to facilitate taxpayers in submitting their Notification Letter.

The Decree of the Director General of Taxation No. 47/PJ/2008 concerning the Submission of Electronic Notification Letter in Article 2 is explained that "Taxpayers may submit SPT and Notification of SPT Extension electronically through one or more Application Service Provider (ASP) companies appointed by DJP". The existence of *e-SPT* system, taxpayers will be easier to fulfill their obligations without having to queue at tax service offices so that it feels more effective and efficient..[5]

Electronic SPT (e-SPT) is the delivery of SPT in digital form to KPP *electronically* or by using computer media. According to DJP *e-SPT* is a notification letter and its attachments in digital form and *reported electronically* or by using computer media used to help taxpayers invite in reporting the calculation and payment of taxes owed in accordance with the provisions of applicable laws and regulations. [5]

2.6 Legal Basis e-SPT PPh 21/26

Modernization of the tax administration system in Indonesia is very necessary to increase the number of tax receipts. To achieve this, the Directorate General of Taxation requires the use of *e-SPT* PPh 21/26 as stated in the Regulation of the Directorate General of Taxation Number PER-14 / PJ / 2013 on the form, the contents of the procedures for filling and delivering the notification letter of income tax period article 21 and / or 26 and the form of proof of withholding income tax article 21 and / or article 26, which is effective from January 1, 2014.[6]

Regulation of the Directorate General of Taxation Number PER-14 /PJ/2013 (Article 3 paragraph 3) explains that, SPT Masa PPh Article 21 and/or Article 26 in the form of *e-SPT* must be used by cutters who;

a) Withholding Income Tax Article 21 on permanent employees and recipients of pensions or periodic old age allowances/old age guarantees and/or to civil servants, members of the Indonesian National Army/Police of the Republic of Indonesia, state officials and retirees amounting to more than 20 (twenty) people in 1 (one) tax period; and/or

b) Withholding Income Tax Article 21 (Non-Final) and/or Article 26 other than withholding income tax as intended in paragraph a with proof of withholding amounting to more than 20 (twenty) documents in 1 (one) tax period; and/or

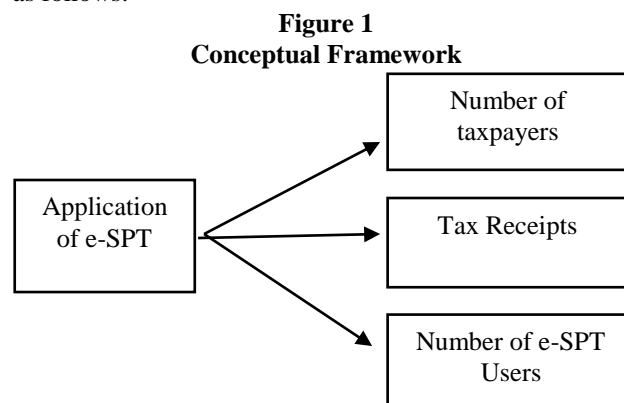
c) Withholding Income Tax Article 21(Final) with proof of withholding amounting to more than 20 (twenty) documents in 1 (one) tax period; and/or

d) Make tax deposits with CNS and/or Proof of Taxation amounting to more than 20 (twenty) documents in 1 (one) tax period.

Therefore, taxpayers who meet these criteria must use *e-SPT* PPh 21 and or 26 in their tax reporting.

2.7 Conceptual framework

Based on the literature above, it can be made conceptual framework in the form of systematic diagrams as follows:



III. RESEARCH METHODS

3.1 Research Design

This study is about the Analysis of the Application of *e-SPT* to the Number of Taxpayers, Tax Receipts and Number of Users of *e-SPT* PPh 21 and or 26 Period 2012-2015 (Case Study: Tax Service Office Pratama Jakarta Gambir). Case studies at the Tax Service Office Pratama Jakarta Gambir Empat were conducted by formulating research objectives, determining the research design, as well as collecting data such as tax receipt data PPh 21/26, taxpayer notification letter reporting data (SPT) PPh 21/26 tax year 2012 -2014, as well as literature and articles related to research.

3.2 Population and Sample

A population is a collection of all elements or objects studied, while a sample is part of a population. [7]. The population used in this study is income taxpayers registered with the Jakarta Tax Service Office Gambir Empat, while the samples used are Taxpayers PPh article 21 and or 26 registered at the Tax Service Office Pratama Jakarta Gambir Four before and after *e-SPT* PPh 21 and or 26 required from 2012-2015.

The sample periods that researchers will take are:

1. Period before *e-SPT* PPh 21 and or 26 is required
Period January 2012 to December 2013.
2. Period after *e-SPT* PPh 21 and or 26 is required
Period January 2014 to December 2015.

3.3 Data Analysis Method

In this study, to see the difference in the number of taxpayers and tax receipts before and after *e-SPT* PPh 21 and or 26 is required at the Tax Service Office Pratama Gambir Empat. The analysis method used in this research is descriptive analysis. Descriptive method of analysis is a research method by collecting data in accordance with the truth and then the data is compiled, processed and analyzed to be able to provide an overview of existing problems. [8]. To manage the data in this study the authors used the method of Testing two different independent averages (T Independent). To perform Independent T testing the data used must be distributed normally.

2. Uji beda dua rata-rata Independen (T Independen).

The independent average two-difference test is used to determine the difference between the average two populations or the Independent data group. With the independent average two different tests we can find out if there is an average difference between the two populations by comparing the samples. Hypotheses of the two independent averages are different:

- a. Number of Tax Authorities

Ho1: It is suspected that there is no significant difference in the Number of Taxpayers before and after *e-SPT* PPh 21/26 is required.

Ha1 : It is suspected that there is a significant difference in the number of taxpayers before and after *e-SPT* PPh 21/26 is required

- b. Tax Receipts

Ho2 It is suspected that there is no significant difference in tax receipts before and after *e-SPT* PPh 21/26 is required.

Ha2 : It is suspected that there are significant differences in tax receipts before and after *e-SPT* PPh 21/26 is required. Jumlah Pengguna *e-SPT*

- c. Number of *e-SPT* Users

Ho3: It is suspected that there is no significant difference in the number of *e-SPT* users before and after *e-SPT* PPh 21/26 is required.

Ha3 :D there is a significant difference in the number of *e-SPT* users before and after *e-SPT* PPh 21/26 is required

The basis of decision making of the test is two different independent averages (T Independent), namely:

If sig T test > 0.05 then Ho is accepted

If sig T test < 0.05 then Ha received

IV. DISCUSSION ANALYSIS

4.1 Data Analysis

Data analysis is the process of simplifying data into a younger form to be interpreted. Data analysis is needed so that researchers can obtain reliable results. Data collected from the results of the study will researchers compare the data in the field with relevant theories, then carried out analysis to draw conclusions. With the data processed from the Tax Service Office Pratama Jakarta Gambir Empat, then the author conducted an analysis using the Anova Regression method to prove the hypothesis that is the analysis of the influence of the application of *e-SPT* PPh 21 and or 26 on the number of taxpayers and tax receipts PPh 21 and or 26. The hypothesis testing conducted is as follows: Statistik Deskriptif

Descriptive statistics explaining the characteristics of the data used in the study can be seen from the minimum, maximum, mean (average), and deviation standards. The minimum value is the lowest value for each variable, while the maximum value is the highest value for each variable in the study. The mean value is the average value of each variable studied. Standard deviation is the distribution of data used in research that reflects the data heterogeneous or homogeneous.

Table 1
Descriptive Statistic

	Minimum	Maximum	Mean	Std. deviation	N
JMWP	1190	1314	1251,73	31,947	48
JMP	2832	8993	5224,71	1520,217	48
Jwespt	10	780	258,65	248,803	48

Based on table 4.5. variable number of taxpayers minimum value of 1190, and maximum value of 1314 with a mean value of 1251.73, and the standard deviation value of 31,947, while for variables the number of tax receipts has a minimum value of 2832 (in billion rupiah) and a maximum value of 8993 (in billion rupiah) with an

average value of 5224.71 (in billion rupiah) and a standard deviation value of 1520,217. Based on descriptive table statistic variable number of e-SPT users minimum value of 10 and maximum value of 780 and mean value of 258.65 with standard deviation for variable number of users e-SPT PPh 21 and or 26 of 248,803.

4.3.1 Normality Test

Normality test is done because one of the assumptions that must be fulfilled to be able to perform independent T test is observations must be done on normal distributed populations. The normality test used in this study is One Sample Kolmogrov-Smirnov Test each data before and after the application of e-SPT PPh 21 and or 26 will be tested normality.

Hypotheses on the normality test of One Sample Kolmogrov-Smirnov Test are:

H0 : Normal distributed data

Ha : Abnormal distribution data Conclusion: If :

Asymp sign $< \alpha 0.05 = H_a$ received

Asymp sign $> \alpha 0.05 = H_0$ received

Hasil uji normalitas One Sample Kolmogrov-Smirnov Test conducted in this research using SPSS 20 software can be seen in the following table:

Table 2
Data Normality Test Results Using
One Sample Kolmogrov-Smirnov Test

Variabel	Asymp Sig (2-tailed)
JMWP	0,264
JMP	0,257
Jwespt	0,060

Based on normality test results of data using One Sample Kolmogrov-Smirnov Test Asymp sig value (2-tailed) variable JMWP = 0.264 $> \alpha 0.05 = H_0$ received, Asymp sig (2-tailed) JMP variable of 0.257 $> \alpha 0.05 = H_0$ received, and Asymp sig (2-tailed) variable JWespt of 0.060 $> \alpha 0.05 = H_0$ received. This means that the data of the three variables JMWP, JMP and JWespt data are distributed normally.

4.3.2 Independent Sample Test (T independen)

The results of normality test data conducted showed the data in this study spread normally, then can be done two different independent average test (independent T). This test is conducted to see and compare the number of taxpayers, tax receipts, and the number of taxpayers who use e-SPT before and after the implementation of e-SPT PPh 21 and or 26.

Based on independent table sample test with levene test's basic test decision making:

Hipotesa :

H0 : variance between groups of the same

Ha : variance between groups is not the same Decision making:

H0 : variance between groups of the same

Ha: variance between groups is not the same Decision making:

If: sig F test $< \alpha 0.05 = H_a$ received

Sig F test $> \alpha 0.05 = H_0$ received

Tabel 3
Independent Samples Test

		Levene's Test for Equality of variances			
		F	Sig	T	Sig. (2-tailed)
JMWP	Equal variances Assumed	39,803	,000	2,060	,045
	Equal variances not assumed			2,060	,047
JMP	Equal variances Assumed	,247	,622	-3,377	,001
	Equal variances not assumed			-3,377	,002
Jwespt	Equal variances Assumed	41,875	,000	-11,088	,000
	Equal variances not assumed			-11,088	,000

Sig F test value for JMWP variable using levene's test of 0.000 $< \alpha 0.05$ Ha received means that there is a difference in group variance before and after the application of e-SPT PPh 21 and or 26, so for hypothesis testing using line 2 (second) that is t-statis 2,060 with sign (2-tailed) of 0.047. Based on sig F test value for JMP variable using levene's test of 0.247 $> \alpha 0.05 = H_0$ received means there is no difference in group variance before and after e-SPT application so for hypothesis testing using line 1 (first) that is t statistic -337 with sig (2-tailed) of 0.02.

The results of independent sample test conducted in this study showed that sig F test value for JWespt variable using levene's test of 0.000 $< \alpha 0.05 = H_a$ received means there is a difference in group variance before and after the application of e-SPT, so for hypothesis testing using line 2 (two) ie t statistics of -11,088 with sig (2-tailed) 0.000.

4.3.3 Group Statistic

Group statistics to know the difference from independent samples test data, then carried out proof based on the table of group statistics obtained from the results of independent samples test, namely as follows:

Table 4 Group Statistik

Group		Mean
JMWP	before	1260,92
	after	1242,54
JMP	before	4554,17
	after	5895,25
Jwespt	before	48,63
	after	468,67

Based on the statistical group table for the variable number of taxpayers experienced a difference where the mean value before the implementation of e-SPT PPh 21 and or 26 of 1260.92 and after the implementation of 1242.54, meaning there is a decrease in the mean value of the number of taxpayers by 18.38. Seen in the table of statistical groups for variable amount of tax receipts experienced a difference where the mean value before the application of e-SPT PPh 21 and or 26 of 4554.17 (in millions of rupiah) and after application of 5895.25 (in millions of rupiah), meaning there is an increase in the mean value of the amount of tax receipts by 1341.08 (in millions of rupiah).

Seen in the statistical group table for variable number of e-SPT users experienced a difference where the mean value before the implementation of e-SPT PPh 21 and or 26 of 48.63 and after the implementation of the mean value of 468.67, meaning there is an increase in the mean value of the number of e-SPT PPh 21 and or 26 of 420,042.

4.3.4 Hypothesis Testing

After independent analysis of sample test (T independent) then conducted hypothesis test to test whether there is influence of e-SPT application on the number of Taxpayers, Tax Receipts and number of users e-SPT PPh 21 and or 26.

1. T test

The t test basically shows how far independent variables influence individually in explaining dependent variable variants. The zero (H_0) hypothesis to be tested is whether a parameter equals zero.

The t-test hypothesis is as follows:

2. Significant difference in the Number of Taxpayers

H_0 : It is suspected that there is no significant difference between the number of Taxpayers before and after the implementation of e-SPT PPh 21/26

H_a : It is suspected that there is a significant difference between the number of taxpayers before and after the implementation of e-SPT PPh 21/26

Based on the output of the number of taxpayers PPh 21 and or 26 obtained a statistical t value of 2,060 with a significant rate of $0.047 < \alpha 0.05$ H_a received means there is a significant difference in the number of taxpayers before and after e-SPT PPh 21 and or 26 is applied.

3. Significant difference in the amount of tax receipts

H_0 : It is suspected that there is no significant difference between the amount of tax receipts before and after the implementation of e-SPT PPh 21/26

H_a : It is suspected that there is a significant difference between the amount of tax receipts before and after the implementation of e-SPT PPh 21/26

Based on the output of the amount of tax receipts PPh 21 and or 26 obtained a statistical t value of -337 with a significant level of $0.02 < \alpha 0.05$ H_a received means there is a significant difference in the number of invite receipts before and after e-SPT PPh 21 and or 26 are applied.

4. Significant difference in the number of e-SPT

H_0 users: It is suspected that there is no significant difference between the number of e-SPT users before and after the implementation of e-SPT PPh 21/26

H_a : It is suspected that there is a significant difference between the number of e-SPT users before and after the implementation of e-SPT PPh 21/26

Based on the output of the number of e-SPT PPh 2 users 1 and or 26 obtained a statistical t value of 11,088 with a significant level of $0.000 < \alpha 0.05$ H_a received means there is a significant difference in the number of users e-SPT PPh 21 and or 26 before and after e-SPT PPh 21 and or 26 applied.

Table 5
Hypothesis Testing

Variabel	Signifikan	Description
JMWP	0,047	Significant to the application of e-SPT
JMP	0,02	Significant to the application of e-SPT
Jwespt	0,000	Significant to the application of e-SPT

Source: data processed

4.4 Discussion

There is a significant difference in income tax receipts 21 and or 26 at the Tax Service Office Pratama Jakarta Gambir Empat, where there is an increase in tax receipts after the application of e-SPT PPh 21 and or 26. The average increase in tax receipts was 1341.08 (in millions of rupiah). This supports the results of research from Meke (2013) entitled "The effect of the application of e-SPT on compliance with SPT reporting and tax receipts at the Tax Service Office pratama Jakarta Taman Sari Satu." In the research conducted by Meke (2013) showed that the application of e-SPT affects tax receipts because there is an increase in average tax receipts. From these results showed that the application of e-SPT PPh 21 and or 26 is effective to increase the amount of tax receipts. Tax receipts have increased because taxpayers feel many benefits and conveniences from the use of e-SPT PPh 21 and or 26.

There is a significant difference in the number of taxpayers before and after the application of e-SPT PPh 21 and or 26 at the Tax Service Office Pratama Jakarta Gambir Empat. The difference is because the average number of taxpayers decreased by 18.38. The average number of taxpayers before the application of e-SPT PPh 21 and or 26 amounted to 1260.92 and after the application of e-SPT to 1242.54.

Based on information obtained from the PDI section at the Tax Service Office pratama Jakarta Gambir Empat, the decrease in the number of taxpayers at the Tax Service Office Pratama Jakarta Gambir Empat is due in 2014 taxpayers PPh 21 and or 26 as a large number moved and withdrawn to the Central Jakarta Municipal Tax Service Office.

There is a significant difference in the number of users of e-SPT PPh 21 and or 26 at the Tax Service Office Pratama Jakarta Gambir Empat, where there is an increase in the number of users of e-SPT PPh 21 and or 26 by 420,042. This supports Ramadhan research (2010) with the conclusion there is a significant influence of the application of e-SPT to e-SPT users.[9]

The increase in the number of e-SPT users is due to the mandatory use of e-SPT PPh 21 and or 26 in order to improve the modernization of the tax administration system in Indonesia. Many benefits are felt by the existence of the e-SPT system, one of which is taxpayers PPh 21 and or 26 can organize their tax data properly and systematically, so that the government requires the use of e-SPT PPh 21 and or 26.

e-SPT is part of tax administration reform aimed at facilitating taxpayers in making and submitting SPT reports to the Directorate General of Taxation. The implementation of the e-SPT System is expected to provide satisfaction and satisfaction for taxpayers in fulfilling their tax obligations so that with the implementation of the e-SPT system is expected to increase tax receipts. Therefore, there needs to be more socialization about the use of e-SPT.

From year to year efforts have been made to increase tax receipts as a source of state revenue. The policy can be done through the improvement of legislation, the issuance of new regulations in the field of taxation and exploring other tax sources. Policies that need to be improved by the Directorate General of Taxation regarding the handling of e-SPT are as follows:

1. e-SPT application is made easier to understand in charging, so taxpayers feel young and comfortable using e-SPT application made by the Directorate General of Taxation.
2. Directorate General of Taxation should further increase socialization in the field of taxation both in terms of applicable rules or applications used by taxpayers. So taxpayers trust taxpayers in the tax apparatus.
3. It is expected that policies that will be built in the future, do not burden taxpayers and do not confuse taxpayers, with the aim of improving compliance, awareness, and volunteerism, taxpayers in fulfilling their tax obligations.

Therefore, in disseminating tax policies and rules must be done more. In addition, by improving the quality and professionalism of the tax apparatus, it can provide services to the community better.

V. CONCLUSIONS

5.1 Conclusion

Based on the results of research and discussions that have been done on the analysis of the application of e-SPT PPh 21 and or 26 to the Number of Taxpayers, Tax Receipts and the number of users of e-SPT PPh 21 and or

26 in KPP Pratama Jakarta Gambir Empat, it can be treated as follows:

1. There is a significant difference in the number of taxpayers PPh 21 and or 26 before and after e-SPT PPh 21 and or 26 is applied. The average value before the application of e-SPT PPh 21 and or 26 is 1260.92 and after implementation is 1242.54, meaning there is a decrease in the average value of the number of taxpayers by 18.38.
2. There is a significant difference in the amount of tax receipts PPh 21 and or 26 before and after e-SPT PPh 21 and or 26 is applied. the average value before the application of e-SPT PPh 21 and or 26 amounted to 4554.17 (in millions of rupiah) and after the application of 5895.25 (in millions of rupiah), meaning there was an increase in the average value of the amount of tax receipts by 1341.08 (in millions of rupiah).
3. There is a significant difference in the number of users of e-SPT PPh 21 and or 26 before and after e-SPT PPh 21 and or 26 is applied. The average value before the application of e-SPT PPh 21 and or 26 is 48.63 and after the implementation of the average value of 468.67, meaning there is an increase in the average value of the number of e-SPT PPh 21 and or 26 usage of 420,042.

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