

The Effectiveness Utilization of Electronic Tax Filing in Kantor Pelayanan Pajak (Kpp) Pratama Jakarta Pluit, North Jakarta

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ABSTRACT. Tax is the largest source of state revenue that this nation needs to be included for securing and controlling, thus its processes are protected from various leaks and achievements. The research provides the results of qualitative study about the Implementation of Electronic Tax Reports by registered taxpayers at KPP Pratama Jakarta Pluit. Its number has approached 56,096 Taxpayers registered by 2018, which increased 2.142 taxpayers (4%) from the previous 2017 and this number is estimated to keep increasing with the Tax Programs in attempt of improving the State's revenues, including intensification and extensification of taxes. This qualitative study used data collection as the method through in-depth interviews with related entities, such as registered taxpayers at KPP Pratama Jakarta Pluit, and some tax experts were studied in this research. Furthermore, the data collection process used Forum Group Discussion (FGD) that was focused to the core problem and aimed to understand the level of taxpayer compliance in Electronic Tax Filing, and discovered the best solutions on how to use Electronic Tax Filing for taxpayers and improved electronic functions as appropriate for the District Tax Office that was proceeded by stakeholders, businessmen and District Tax Office, which was expected to increase State's revenue and awareness of Taxpayers' to carry out its taxation. The correspondents of this study revealed that Electronic Tax Filing was helpful for taxpayers when they proceeded to deliver it, and efficient in both time and cost, but the Taxpayer needs to be assisted on how to utilize the Electronic Tax Filing although all the legal frameworks have been made in such a way. This was especially for "small" entrepreneurs who were burdened with high costs of this.

Keywords: *Effectiveness, Electronic Tax Filing.*

1. INTRODUCTION

To observe the development process of Tax Filing on Ministerial Regulations of Indonesia's Minister of Finance – PMK No.243/PK.03/2014 of 24 December 2014 on Annual Tax Return Form (SPT). The ministerial regulation states that every taxpayer delivers Annual Tax Return Form (SPT) in hardcopy, followed by the tax payment through Tax Payment Slip (SSP), but once these Tax Regulations applied, taxpayers are offered with a few Tax Filing method to deliver the Annual Tax Return Form (SPT) both in hardcopy and in electronic (softcopy) forms and tax payment methods can be by e-billing. Once the bank payment is done, the Number of Transaction of Government Revenue (Nomor Transaksi Penerimaan Negara - NTPN) will be released as the proof and Annual Tax Return Form (SPT) attachment.

In the beginning of the SPT's softcopy file was a form of appeal, that has turned into SPT's consignment in electronic form as an obligation in Direktur Jenderal Pajak's efficiency. The impact of this efficiency is very much felt by both of taxpayers and Direktur Jenderal Pajak because we are no longer involved with hardcopy files.

The utilization of Electronic Tax Filing has been started in 2005 since Directorate General of Taxes

appealed and gave options to the taxpayers to proceed manually or online (electronic). This was considered as a form of understanding by Directorate General of Taxes to the taxpayers related to the most taxpayers who were familiar with computerized system in Electronic Tax Filing.

In the last few years, Tax Filing through Electronic system has been an obligation to the taxpayers since it is easier to apply, both for Directorate General of Taxes and taxpayers.

Electronic Tax Filing is basically important, because tax itself is the biggest source of government revenue of all other sources. This means that other supporting and powerful resources are needed in one side. On the other side these resources can be meticulously powerful in Taxes administration and Manual Tax Filing has a lot of weaknesses which are more time-consuming to process. It also has a bunch of files, and shares the same standard in Tax reporting with small to medium enterprises which is a troublesome for Directorate General of Taxes.

A well regulation and legal protection are expected to supervise Electronic Tax Filing, among e- SPT based on Regulations of General Directorate of Taxes No. 19/PJ/2009 on The Procedures of Accepting and Managing Annual Tax Return Form. This electronic

SPT is an application used to fill in the taxpayers' SPT in electronic form, along with e-Registration based on Regulation of General Directorate of Taxes No. PER-24/PJ/2009 on The Procedures To Register Tax Identification Numbers (NPWP), to change the Taxpayers' Data, to confirm the Corporate Taxpayers, and to handle the data changes of the taxpayers. Electronic Filing is such an internet-based application

that can be used as SPT's delivering requirements by online and by real-time.

There are forms of Manual Tax Filing that have been used by E-SPT. E-SPT (Electronic Filing) is annual and/or monthly report/filing known as SPT Masa (Periodical SPT) and SPT Tahunan (Annual SPT) followed by its payment process (SSP and e-Billing), such as:

PROSES PELAPORAN PAJAK		
No	Proses Manual (Periode Sebelum 2014)	Proses Elektronik (2014 - Sekarang)
Keterangan		
1	Penyampaian Laporan Bulanan secara manual	Penyampaian Laporan Bulanan secara elektronik
2	Penyampaian Laporan Tahunan secara manual	Penyampaian Laporan Tahunan secara elektronik
3	Pembayaran Dengan SSP	Pembayaran Dengan e_billing
4	Pembayaran Dengan SSP Setor ke Bank	Pembayaran Dengan e_billing Setor ke Bank
5	Banyak document hardcopy	Dokumentasi elektronik dgn sedikit hardcopy
6	Merepotkan WP dan DJP	Effisiensi pada WP dan DJP
7	Pelaporan hanya pada jam kerja atau sesuai jadwal DJP	Pelaporan dapat dilakukan selama 24 jam

Beside the mentioned e-Filing above, Government (in this case play the role as Directorate General of Taxes), has to strictly control the government revenue through Taxes Reformation. Here the system and taxes administration are comprehensively changed.

Improvement in tax-based regulation was aimed to make Directorate General of Taxes powerful, credible, and reliable Taxes Institution. And the Taxes reformation themselves can be:



FIGURE 1. Improvement in tax-based regulation

To support Indonesia's taxes systems, this Taxes Reformation is legally protected by Decree of Minister of Finance No.KMK-885/KMK.03/2016 to support the transformation of Taxes Reformation to Equitable Taxes Systems. The data expansion can be more comprehensively valid and well-integrated in order to increase the tax revenue in sustainably short and long term period, to embody a powerful, credible, and accountable Tax Institution, in structure, authority, and

capacity in accordance with Human Resources, budget, business process, information system, supporting infrastructure, and regulation. This is aimed to improve the ability in detecting any available potential taxes and turn it into a realization of tax revenue in a more effective and efficient ways.

In manifesting this Taxes Reformation, Directorate General of Taxes has built an Optimization Foundation of Tax Revenues as seen below:



FIGURE 2. Taxes Reformation

Sumber: www.pajak.go.id/reformasipeerpajakan

A registered taxpayer needs to be well-supervised. She or he should be monitored by Tax Officer for a better understanding upon Taxes and proper information or education to the taxpayers, so they can do it on their way, based on the mandates of Directorate General of Taxes. This will not only educate the taxpayers to understand Tax Regulation, but also its technical implementation along with changed method and approaches of Directorate General of Taxes in processing the tax administration that no longer receive the manual tax filing and/or payments, based on Regulation of Directorate General of Taxes No. PER-02/PJ/2019 on Procedures of Submitting, Receiving, and Managing SPT on General Provisions Chapter 1 points 8, 9 and 16. Prior to previous Tax Regulations, which is meant: PER-01/PJ/2016 on Procedures of Receiving and Managing SPT; Regulations of Directorate General of Taxes No. PER-01/PJ/2017 on Electronic SPT submission as considered in points a, b, and c; and Ministerial Regulations of Minister of Finance Chapter 26 No 243/PMK.03/2014 on SPT which replaced by Ministerial Regulations of Minister of Finance No. 9/PMK.03/2018.

1.1 Research Focus

This study focused on the improvement of Electronic Tax Filing at Kantor Pelayanan Pajak Pratama/KPP Pratama (District Tax Office) Jakarta Pluit along with the taxpayers at Kontak KPP Pratama

Jakarta Pluit period of 2018 in order to prevent the uncontrollable problems' expansion.

Kontak KPP Pratama Jakarta Pluit has around 56.096 taxpayers (known as WP, Wajib Pajak) in 2018 that increase from the previous year (2017) of 2.142 Taxpayers per 2017 or increased by 4%, with amount of revenue: Rp 4.663.325.383.205 or increased amount of Rp 1.493.950.812.394, similar with 45% increase if compared to the previous revenue on 2017.

1.2 Formulation Of Research's Problems

- The utilization of Electronic Tax Filing
- The Taxpayers' response upon migrating process in Manual Tax Filing into Electronic Tax Filing
- Facilities and infrastructures that KPP Pratama has to overcome the data migrating problems.
- The required consolidation between Government and Taxpayers.

1.3 Purpose Of Research

As mentioned in the Formulation of Research Problems above, the purpose of this research is to:

- To find a phenomenon among the taxpayers upon the changes of migration system from Manual Tax Filing to Electronic Tax Filing
- To construct its phenomenon into hypothesis findings and grounded theory
- To find solutions of the effectiveness knowledge

and utilization of using Electronic Tax Filing

- To cooperate with related institution in improving the research and implementing the uses of Electronic Tax Filing.

1.4 Benefits Of Research

- The benefit of this research is the taxpayers can effectively use the Electronic Tax Filing and the Government will be satisfied by this research
- Government can use this study to improve the utilization of Electronic Tax Filing systems
- Academics as the reading materials to develop their experiences, references in serve the citation about Taxation
- The next researcher has to study the undiscovered materials.

2. RESEARCH METHOD

According to Kamus Besar Bahasa Indonesia (KBBI), effectiveness is usability, activation, and suitability in somebody's activity between what they do with in approaching their purpose.

Formulation of Effectiveness

Effectiveness = (Actual Output / Target Output) \geq 1 or

In measure effectiveness in Tax revenue can use the Effectiveness Realization of Tax/Target Revenue Formulation x 100 %.

According to Kamus Besar Bahasa Indonesia (KBBI), effective word means an effect, impact, or result. And by that, effectiveness means agility, usability, and suitability of somebody's activity in approaching their purposes. Effectiveness is basically showing an approaching result, even more likely linked to efficiency's value, even though, there is differentiat meaning between those two. Effectiveness refers to approaching result, when efficiency is the way to approaching the result with input and output comparison (Siagian, 2001: 24).

Effectiveness is a condition that shows how far the approaching target or result is. The more target or result is approached, the more effective it is. By that, the effectiveness can be interpreted as level of success that needs to be approached by one's method based on its target or result. Platform of study can be effective once it is suitable for its criteria, among its ability to influence, transformation, or give an expected result. Once we formulated the instructional approach, so the effectiveness can be seen as far the result can be reached, the more target is approached, the more effective the study's platform is.

Sondang in Othenk (2008:4) states effectiveness is an utilization of resources, facilities and infrastructures in such amount that consciously set up to run the

targeted results (product or service). Effectiveness shows some success in approaching the targeted result. If the output almost hits the targeted result, the higher effectiveness it has. In line with that idea, Abdurahmat in Othenk (2008: 7), interprets that Effectiveness is an utilization of resource, facilities and infrastructures that has been set up to run their business on time. All of these can be concluded that Effectiveness are in line with the main duty, approaching targeted result, reach the goal, on time, and actively participated from their member and an attachment of target and result that is approached, degree of conformity from reached target.

There are some effective aspects from Muasaroh's perspective (2010:13), that effectiveness can be described as a program that can be seen from different aspects, such as:

Aspect of Duty and Function, an institution can be rated as effective when completing their duty and business, also a learning program can be as effective as expected when their duty and function is well-implemented by the students;

Aspect of Plan and Program, means that the planning or program is a well-programmed lesson plan which can be ran as an effective well-managed program;

Aspect of Rule and Regulation, effectiveness is a program is well-functioned or not the regulation is and how to maintain the running program. This aspect covers a well regulations that is related with the lecturer and the students, if this rule effectively runs perfectly; and

Aspect of Target and Ideal Condition, is an activity can be effective from result's perspective when the target or ideal condition can be reached. It is considered by student's achievement.

According to Jawas, Diatmika, Yasa's research, students of Accounting in Universitas Pendidikan Ganesha, Singaraja, Indonesia, were willing to implement the Electronic Taxation service at Kantor Pelayanan Pajak Pratama Singaraja, located in Jalan Udayana No. 10, Singaraja, Bali. The study is using qualitative data. The data resource for the study is primary and secondary data. This research uses 3 (three) technical collective data, such as observation, interview, and documentation that show Electronic (online) Tax filing implementation at Kantor Pelayanan Pajak Pratama Singaraja has not been simply effective if reviewed from the user' perspective.

The main cause of it is the lack of ability to operate the hi-tech system by the taxpayers, while the Online taxation system implementation at District Tax Office (KKP) Pratama Singaraja still affected the optimization of Tax revenue of KPP Pratama Singaraja is insignificantly affected. This has been the role of media of the Tax Service Office to facilitate the

taxpayers an easier and a simpler system and integrated the strategies to utilize the tax revenue.

Online Taxation is an electronic system which has been facilitated by Directorate General of Taxes (DJP) and other selected/in-charged party that has been used by taxpayers to have experienced an electronic taxes transaction.

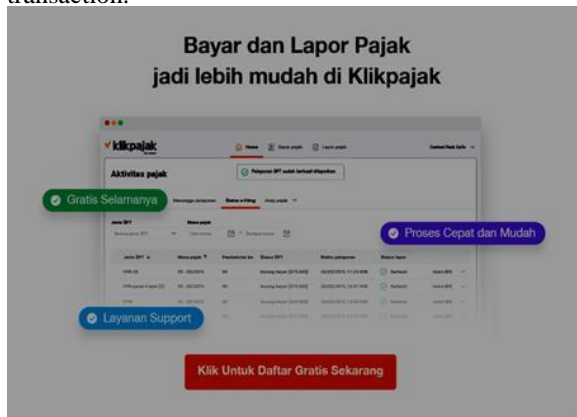


TABLE 3. Online Taxation

In Electronic Taxes regulation’s exposure, government in this case is Directorate General of Taxes has made the socialization and guided the technical execution of Electronic Taxes regulation to be implemented in every Tax Service Office (KPP) based on its region to accelerate and simplify the data collection and process of tax revenue. In support this e-filing program, it is technically supported by Directorate General of Taxes to guide and offers a simpler method in taxation/SPT filing, one of those is, a technical instructions and appeal through Taxes website, known as “klik pajak” with its branding, “Bayar dan Laporkan Pajak jadi Lebih Mudah di Klik Pajak” that offers easier way such as, “Gratis Selamanya, Proses Cepat dan Mudah, layanan support, serta himbauan agar dilakukan ‘Klik untuk daftar gratis sekarang’” as shown below:

It can be confirmed that every SPT filing of taxpayers can be done through e-filing. This process is a passive process where the system is only done to accelerate the filing process and to reduce the taxpayers’ direct interaction with the taxation service office.

As seen in the side of taxation filing with its advantages and disadvantages, this process can help the taxpayers and Directorate General of Taxes along with Kantor Pelayanan Pajak in all over Indonesia, but from the development side and increase the state’s revenue from Directorate General of Taxes’s side, they still need to improve the electronic’s function, and expectedly can be monitored the economic’s growth of taxpayers and it is easier to follow up taxpayer’s economy’s activities confirmation.

Directorate General of Taxes under their Circular of Directorate General of Taxes No SE-06/PJ.9/2001 has been made an effort to optimized tax revenue from taxpayer’s extensification linked to the increasing amount of taxpayers and their expansion of tax’s object of Directorate General of Taxes, and Tax Intensification related to its optimization of taxes revenue from tax’s object and subject that has been registered in Directorate General of Taxes administration, from this taxpayers’ extensification result. And by that, related to taxes revenue improvement planning, it has been done manually that’s more familiar with:

Intensification, is an optimization of potential taxes revenue upon the tax’s object and subject which has been registered in Directorate General of Taxes administration, and it resulted the extensification of taxpayers, and develop the existing taxes potential or has been registered in each region of Tax Service office, in case is by NPWP that is owned by the tax service office through tax counseling to increase taxpayers’ awareness about their tax obligations. This counseling’s success is based on the politic situation, which the economics can control themselves in invested their knowledge about state’s economic and politic growth.

Extensification, is an effort to increase the amount of existing taxpayers followed by the resource of their taxation matters. It has technically done through mapping/analytical the economic growth of taxpayer and cooperate with other related party to approach its taxes potential, such as:

- Team up with Notary/PPAT – Land Deed Official/BPN – The National Land Agency if it’s about the property’s transaction (land and buildings).
- To confirm the taxpayers that Kegiatan Membangun Sendiri (KMS-Self Developing Activities) can physically be seen the process.

The appeal and clarify process are based on data which has been manually done to know the income recognition truth, such as:

- To analyze and investigate taxpayers’ yearly SPT
- To inform every taxpayers to complete their taxation
- To discover and verify if there is repayment and/or purchase that is above reported income

It can also be discovered by the third party, through repayment and/or purchase proof of BPHTB and PPHTB (related to building and/or land’s purchase transaction and certificate of withholding tax of PPh 23 dan its final tax).

In the seizure of assets/wealth of tax arrears in order to increase the state’s revenue, Directorate

General of Taxes still count on to information from the third party, in both manual or electronic way.

For legal protection planning upon Government, in this matter is: Directorate General of Taxes have no right to access taxpayer's bank account (i.e) yet related to Peraturan Pemerintah/Government Regulations (DPR/House of Representatives dan BI/Central Bank of Indonesia), where the DJP's ideas through DPR which expected to be Presidential Decree and later on be Laws. So far, the cooperation between Bank and Directorate General of Taxes is poorly maintained, that it leads the Directorate General of Taxes to need more protection from their legal aspect to get their own right in accessing every taxpayers' bank account. Directorate General of Taxes is independently work on themselves to increase State's revenue without the ultimate support from related institution, meanwhile on the taxpayer's perspective hasn't fully accepting Tax Officer's presence.

Various government's way to discovered has been completely done in order to improve public's economic growth, and force the people to involve in nation's economic activities and has offered them an easier tax model for UMKM (small and middle enterprises), it decreases the UMKM's tax fare of approximately from 1% into 0,5% within 7 (seven) years applied to private taxpayers, 4 (four) years to cooperative taxpayers, commaditer alliance or firm, and 3 (three) years applied to Private Limited business' Taxpayers.

This regulation has been managed within Government Regulations (PP) Nomor PP 46 Tahun 2013, 1 Juli 2013, that applied to control PPh Final Pasal 4 Ayat (2) to taxpayer who has gross income (revenue) up to IDR 4.8 billion in their yearly tax. The tax fare degradation has been regulated in Government Regulations (PP) Nomor 23 Tahun 2018 about Tax Revenue (Income Tax) or Business Revenue (Income from business) which is received by Taxpayer (received by taxpayers) with Bruto Income as replacement of Government Regulation No. 46 of 2013, and has been effectively implemented since 1 July 2018.

To file the online tax up, firstly have to hold the EFIN. Here are the procedures to hold an EFIN:

Download EFIN Activation Request Form

Submit directly the EFIN Form to KPP without being represented, following with original and copy required attachments of documents below:

- A. Individual Taxpayer (Wajib Pajak Orang Pribadi)
 1. Original and copy of Identity Card (KTP)
 2. Passport and KITAS/KITAP (Foreign Citizen)
 3. NPWP/Certificate of Domicile
 4. Email (Active)
- B. Corporate Taxpayer (Wajib Pajak Badan)
 1. Letter of Appointment of concerned management
 2. KTP Administrator (WNI)
 3. Passport and KITAS/KITAP Administrator (WNA).
 4. NPWP/ Registered Letter of Statement
 5. NPWP/ Registered Corporate Taxpayer's Letter of Statement
 6. Email (Active)
- C. Branch Office Corporate Taxpayer (Wajib Pajak Badan Kantor Cabang)
 - Letter of appointment for branch office management.
 - Letter of appointment of the head of the branch office as the manager concerned.
 - KTP Administrator (WNI).
 - Passport and management KITAS / KITAP (FOREIGNERS).
 - The relevant NPWP / Registered Certificate.
 - NPWP / Certificate of Registered branch office.
 - Register EFIN from e-Filing CSV Application. Once registration is done, SPT filing can be accessed.

How to Online Tax Filing through *OnlinePajak*:

This following ways of Online Tax Filing:

- Click *OnlinePajak* Apps
- Choose e-Filing feature
- Upload supported CSV and PDF files or automatically counts
- Click Upload Electronic Tax Filing Proof (Bukti Penerimaan Elektronik (BPE))

TABLE 1. Relevant Researches

No	Researcher Name	Title of Research	Research Objective	Result of Research
1.	Risal C.Y. Laihad Faculty of Economics, Department of Accounting, Sam Ratulangi University, Manado	EFFECT OF TAXPAYER BEHAVIOR ON THE USE OF TAXPAYER E- FILING IN THE CITY OF MANADO	<ol style="list-style-type: none"> 1. To examine the effect of perceived usefulness on behavior in using e-filing 2. To test the influence of convenience perception on behavior in the use of e-filing and examine the effect of attitudes on behavior in using e-filing 	Perception of usefulness has a positive and significant effect on the use of e-filing. Perceived ease has a positive and significant effect on the use of e-filing. Attitudes towards behavior have no effect on the use of e-filing.
2.	Putu Rara Susmita, Ni Luh Supadmi Faculty of Economics and Business, Udayana University	<i>THE EFFECT OF SERVICE QUALITY, TAXATION SANCTIONS, TAX COMPLIANCE COSTS, AND E- FILING IMPLEMENTATION ON TAXPAYER COMPLIANCE</i>	To analyze the effect of each variable on Individual Taxpayer compliance.	Service quality has a positive effect on reporting compliance of Individual Taxpayer (WP OP) at KPP Pratama Denpasar Timur. Tax sanctions have a positive effect on the reporting compliance of Individual Taxpayer (WP OP) at KPP Pratama Denpasar Timur. This means that the imposition of penalties for Individual taxpayers who violate tax regulations in the form of tax sanctions if applied can immediately increase the compliance of the Individual Taxpayer.

3.	<p>Wulandari Agustiniingsih</p> <p>Yogyakarta State University Accounting Study Program</p>	<p><i>THE EFFECT OF E-FILING IMPLEMENTATION, THE LEVEL OF UNDERSTANDING OF TAXATION AND TAXPAYER AWARENESS TOWARDS TAXPAYER COMPLIANCE IN PRATAMA YOGYAKARTA</i></p>	<p>To determine the effect of the application of e-filing on taxpayer compliance. The influence of the level of understanding of taxation on taxpayer compliance. The effect of taxpayer awareness on taxpayer compliance. The effect of the application of e-filing, the level of understanding of taxation and awareness of taxpayers on taxpayer compliance.</p>	<p>The application of e-filing has a positive and significant effect on Taxpayer Compliance at KPP Pratama Yogyakarta. The level of understanding of taxation has a positive and significant effect on Taxpayer Compliance at the Tax Office Pratama Yogyakarta.</p>
4.	<p>Lisa Tamara Wibisono dan Agus Arianto Toly</p> <p>Tax Accounting Program Petra Christian University Accounting Study Program</p>	<p><i>ANALYSIS OF FACTORS AFFECTING TAXPAYERS IN THE USE OF E-FILING IN LETTERS</i></p>	<p>To examine the effect of security and confidentiality, information technology readiness, perceived usefulness and perceived ease of taxpayers' interest in using e-filing in Surabaya.</p>	<p>Security and confidentiality affect taxpayers' interest in using e-filing in Surabaya. This means that if the level of security and confidentiality increases, the interest of taxpayers in using e-filing will also increase. Testing the information technology readiness variable individually concluded that information technology readiness affects the interest of taxpayers in using e-filing in Surabaya.</p>
5.	<p>Ellyn Nurbaiti, Heru Susilo Rosalita Rachma Agusti PS</p> <p>Taxation, Department of Business Administration, Faculty of Administrative Sciences, Brawijaya University</p>	<p><i>EFFECT OF ELECTRONIC SYSTEM IMPLEMENTATION FOR TAXPAYERS ON THE QUALITY OF TAX ADMINISTRATION SERVICES</i></p>	<p>To explain the effect of electronic system implementation for taxpayers on the quality of tax administration services at KPP Pratama Malang Utara.</p>	<p>The F-test is carried out for knowing the joint effect of each independent variable on the Quality of Tax Administration Services, from the results of the F test it is known that a significant value is obtained from the three independent variables in this study, this means that the independent variables have a significant effect simultaneously on the Quality of Tax Administration Service.</p>

6.	<p>Jullie J. Sondakh Faculty of Economics and Business, Sam Ratulangi University Manado</p>	<p><i>Prediction of Behavioral Interest Using Electronic Tax Services: Confirmatory Factor Analysis</i></p>	<p>Predict the behavior of taxpayers using e- SPT through the application of the Technology Acceptance Model (TAM).</p>	<p>Based on the results of the validity and reliability test, it can be concluded that there are no indicators of perceived usefulness variables, perceived ease of use, attitudes towards using e-SPT (Attitude to- cards e-SPT) and interest. behavior using e-SPT (Behavioral intention to use e-SPT) which is omitted in the further analysis and thus estimating the structural equation model (structural model) can be done. Overall, from the results of the analysis of each of the construct indicators or the most dominant latent variables, it can be stated that if taxpayers have a good perception of the usefulness and ease of implementing information technology, they will show a positive attitude and are interested in utilizing this information technology.</p>
7.	<p>Nisrina Atikasari Heru Susilo Rizki Yudhi Dewantara Taxation Study Program, Department of Business Administration, Faculty of Administrative Sciences, Brawijaya University</p>	<p>ANALYSIS OF THE IMPLEMENTATIO N OF ELECTRONIC TAX FACTORS AS AN EFFORT TO PREVENT THE ISSUANCE OF FICTIVE TAX FACTORS (Study at the Surabaya Gubeng Primary Tax Office)</p>	<p>To analyze the application of Electronic Tax Invoice at the Surabaya Gubeng Primary Tax Office, the obstacles that occur and how to overcome obstacles in the application of Electronic Tax Invoice as an effort to prevent the issuance of fictitious tax invoices.</p>	<p>Measures taken include strengthening the information technology system, conducting maximum and continuous socialization, controlling and enforcing the law regarding Taxable Entrepreneurs who commit errors in fulfilling their tax rights and obligations in the application of Electronic Tax Invoice Obstacles in the application of an electronic tax invoice, namely negligence and inability of the taxable entrepreneur, as well as dependence on inadequate computer facilities for the taxable entrepreneur and internet network connection, alternative ways of overcoming this include improving network quality, making appeals and holding training classes.</p>

8.	<p>Danar Kiswara I Ketut Jati</p> <p>Faculty of Economics and Business, Udayana University</p>	<p><i>EFFECT OF E-FILING IMPLEMENTATION AND THE ROLE OF ACCOUNT REPRESENTATIVE ON TAX AUTHORITY IMAGE AND TAXPAYER COMPLIANCE</i></p>	<p>To determine the effect of the application of the e-Filing system and the role of the account representative on the image of the tax authority and taxpayer compliance.</p>	<p>Tax authorities use the sophistication of information technology to form an e-Filing system in the context of modernizing taxation.</p> <p>Technological sophistication must be supported by comfort and security to improve the fulfillment of taxpayers' needs, so that this goal is achieved, AR has a role to provide comfort and security by means of socialization, counseling, and implementing an update and upgrade system. The more often taxpayers do tax reporting correctly and efficiently using the e-Filing system, the better the image to the tax authorities. Then the increasing trust of taxpayers in the e-Filing system affects the image of AR as a tax authority so that the quality is getting better.</p>
9.	<p>Nurul Citra Noviandri FACULTY OF ECONOMY, YOGYAKARTA STATE UNIVERSITY</p>	<p>THE EFFECT OF USEFUL PERCEPTION, PERCEPTION OF EASY OF USE, AND TAXPAYER SATISFACTION TOWARDS THE USE OF E-FILING FOR TAXPAYERS IN YOGYAKARTA</p>	<p>To determine the effect of perceived usefulness on e-filing use, the effect of perceived ease of use on e-filing use, the effect of taxpayer satisfaction on e-filing use, and the effect of perceptions of usefulness, perceived ease of use, and taxpayer satisfaction collectively. same regarding the use of e-Filing.</p>	<p>Usability affects the level of Use of e-Filing. Usage Facility affects the level of Use of e-Filing. The higher the level of Perception of Ease of Use, the more taxpayer will use e-Filing more often. Consumer Satisfaction affects the level of Use of e-Filing. The higher the level of User Satisfaction, the more taxpayers will use e-Filing more often.</p>
10.	<p>Aulia Dyanrosi Master Program in Business Administration, Brawijaya University</p>	<p>ANALYSIS OF INDIVIDUAL TAXPAYER BEHAVIOR ON BEHAVIOR INTEREST USING E-FILING</p>	<p>To analyze the intention of taxpayer behavior of individuals in the use of e-filing which is influenced by voluntariness factors in use, user experience, perceived usefulness, attitude toward using, complexity, , gender, education, age dan persepsi kemudahan penggunaan (perceived easy of use).</p>	<p>Experience using has a significant positive effect on behavioral intention to use e-filing, taxpayers who have experience or have used e- filing have an interest in continuing to use e-filing in the future. attitude toward using) has a significant positive effect on behavioral intention to use e-filing, taxpayers give a positive response to the use of e-filing and will continue to use it in the future. Complexity of use (complexity) has a significant negative effect on perceived usefulness of e-filing, this means that the more e-filing has a low usage complexity, the taxpayers will increasingly feel the usefulness of e-filing itself.</p>

3. FRAMEWORK OF THINKING

The framework of thinking in this research is structurally built as a model and/or miniature to enlighten the background of this research, and aimed through process and procedures of expected result from this study. The framework of thinking as mentioned above, such as:

4. RESULT AND DISCUSSION

3.1 Qualitative Research Method's Background

This qualitative study is a method that philosophically related to qualitative data and the researcher is able to deliver the meaning behind its data matters, which means that "Qualitative Researcher has to deeply understanding in identify and locating as the initial foundation of what they're about to do."

According to Sugiyono (2018: 347) qualitative study can be described as a study that based on post-positivism/interpretif philosophy, often used to researching an object condition organically where the researcher as the key instrument, the data is proceed in collective analysis which inductive or qualitative and the qualitative study result has a deeper meaning than just generalization.

3.2 Research Location

The study will be done at Kantor KPP Pratama Jakarta Pluit located on Jalan Lodan No. 3 Ancol, Jakarta Utara, Telp: 021-6900771, 021-6900281, with operational hours; Sunday - Friday, from 08:00 am to 04:00 pm, and the registered taxpayers Kantor Pelayanan Pajak KPP Pratama Jakarta Pluit periode 2018, in order to prevent an expansion of uncontrollable problems.

KPP Pratama Jakarta Pluit, has 56.096 registered Taxpayers by 2018 which increase from 2017 with amount of 2.142 Taxpayers or increasing percentage by 4%, with Tax revenue in 2018 up to Rp 4.663.325.383.205 or increase to Rp. 1.439.950.812.394 with percentage around 45% compared to previous year (2017).

The procedure of this qualitative study can resulted a knowledge based on taxpayer's evaluation which registered at KPP (Tax Service Office/Kantor Pelayanan Pajak) Pratama Jakarta Pluit and perspective of Manual Tax Filing (SPT) and Electronic Tax Filing (e-SPT).

3.3 Sample Design and Resource of Data

Multilevel sample is used to confirm the balanced point between Taxpayers who filed their Electronic Tax document (e-SPT) and Tax Officer will received the e-SPT in the Tax Service Office (KPP).

Taxpayers divided into 3 Priority Groups, such as:

1. Taxpayers are obligated to report/file their

Taxation document by themselves without Tax Service Officer's assistance.

2. Taxpayers who filed up their Taxation document based on Tax Service Office's guidance.
3. Taxpayers who filed up their Taxation document through their personal Tax Consultant

3.4 Interview Procedure and Data Analysis

This research is using semi-structural interview method based on interview guidance that has been proven and took up 30 minutes of interview. This interview is focused on the perspective of taxpayers upon the Electronic Tax Filing (e-SPT). Through this interview, researcher will get the information about related perspective. This interview was conducted on:

1. Taxpayers who filed their taxation documents without any assistance from Tax Service Officer or any parties.
2. Taxpayers who filed their taxation documents with the guidance from Tax Service Office.
3. Taxpayers who filed their taxation documents through their personal Tax Consultant
4. Taxation Expertises
5. Related parties, such as Directorate General of Taxes and Tax Consultant

3.5 Observation

Direct observation is applied to Taxpayers through Electronic Tax Filing is supposed to know the function of Electronic Tax Filing (e-SPT), especially to the taxpayers who file their taxation documents without any assistance from other party.

Observation is applied to various taxpayers based on its sample and registered at Kantor Pelayanan Pajak (KPP) Pratama Pluit.

This observation has been adjusted with Taxpayers agreed time, primarily closed with the approaching due date of Electronic Tax Filing and it is directly proceed at Tax Service Office, so it can be optimized the knowledge of Electronic Tax Filing perspective in real condition.

3.6 Online Interview by Phone

Almost all the member of community have their own phone, so to complete all the information needed in this research, there are few questions about Taxpayers persepective about this Electronic Tax Filing, so the collected and expected information by online interview is expected to be more effective and efficient and the response can be unbothered.

3.7 Data Analytical Technic

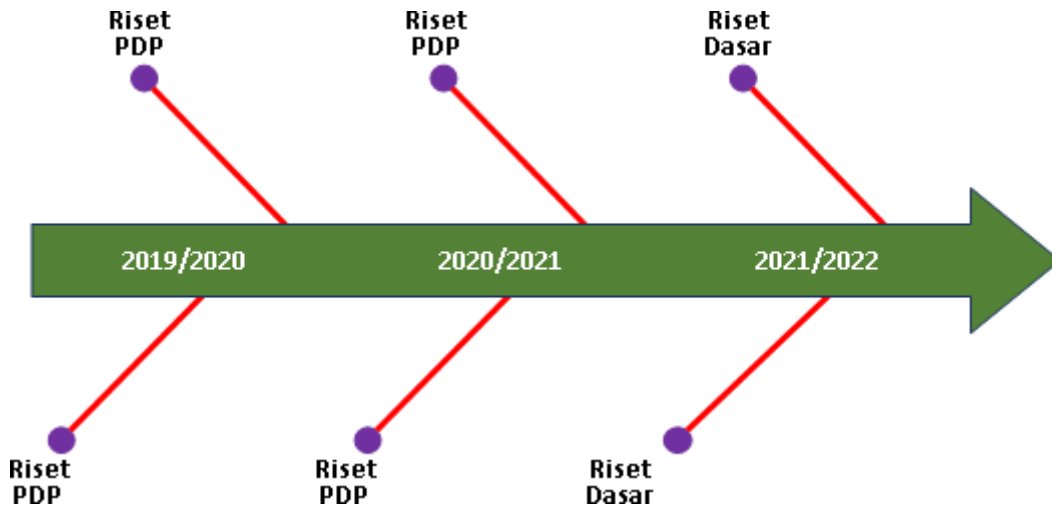
This data analytic is a finding process and compile in systematic data that has been collected through interview result, observation, and documentation through organized it into categories, describing data, synthesis, compiled the pattern to be learned and

create an easy to understand conclusions by other researchers.

Qualitative analytic in inductive character based on collected data that will be developed as its hypothesis, based on that matter, the following step is

3.8 Road Map of Research

Road Map: Fish Bone Form



to conclude the research and knowing if the result will be accepted or denied. And based on collected data using repeated Tranggulasi method and the study is accepted, it means the hypothesis is agreed to be developed as a theory.

5. CONCLUSION GENERAL DESCRIPTION

The core research of this qualitative study is to have a better understanding on utilization of Electronic Tax Filing with research’s object is registered Individual Taxpayers (WP-OP/Wajib Pajak Orang Pribadi) at Kantor Wilayah Jakarta Utara at District Tax Office (KPP) Pratama Pluit, supported by 10 respondents with NPWP issued for more than 5 years that expected to be represented as Individual Taxpayers at Kantor Pelayan Pajak Pratama Pluit, because it is basically the same

context with Individual Taxpayers (as businessman) who are discipline in filing their taxes every year.

This study is supported by direct discussion with the keynote speaker from Directorate General of Taxes and Officer at Kantor Pelayanan Pajak (KPP) Pratama Pluit whom directly connected with the taxpayers and completed with FGD (forum group discussion) that involved other keynote speaker and tax officer from Directorate General of Taxes, along with Individual Taxpayers together. There are primary data of individual taxpayers (businessmen) in which the response of this study, such as:

Respondents’ characteristics based on Taxpayers’ hierarchy:

TABLE 1. Taxpayers’ hierarchy

No	Keterangan	Jumlah
1	Employee	14
2	Manager	11
3	Enterpreneur	5
Total of Taxpayers		30

Respondents’ characteristics based on Taxpayers’ Profession/Occupation:

No	Keterangan	Jumlah
1	Engineer	16
2	Ekonomi/Keuangan	10
3	Pengusaha	4
Jumlah Wajib Pajak		30

6. RESULTS OF RESEARCH

6.1 Forum Group Discussion (FGD)

The Electronic Tax Filing (e-Filing) is basically the way to file the SPT through online or electronic method, Directorate General of Taxes (DJP) and through an official e-Filing network.

Electronic Tax Filing is started back in 2011, known as e-SPT PPh of yearly Individual Taxpayers' file and applied to all Electronic or online Tax Filing. In Directorate General of Taxes' perspective as government official institution, Electronic Tax Filing simplifies the manual workflow process of Directorate General of Taxes, all the documents are delivered in hard copy form if it would be used by other party within Directorate General of Taxes, as it needed an extra effort to find, then the copied document is shared to party in need. In delivering the Electronic Tax Filing these days, every user of Taxation documents that registered at Directorate General of Taxes will directly access its document, while the other unregistered party are not allowed to access the document even if they are the one in need, so they have to submit a letter of allowance to Directorate General of Taxes.

Other advantages that adjusted with Ministry of Finance is cost-savings when taxation file is done manually, all required documents and Surat Setoran Pajak (SSP-5 copied) needs to be prepared by Directorate General of Taxes as an impactful saving, even though not all taxpayers use Electronic Tax Filing to complete their taxation documents and it will gradually migrating to Electronic Tax Filing.

Some taxpayers are allowed to use the Manual Tax Filing, primarily the Individual Taxpayers, because there are limited improvements in some region to regional taxpayers' necessity. For some big cities such as: Jakarta, Bandung, Surabaya and other big cities in Java, basically have lack of resistant taxpayers with their Electronic Tax Filing through infrastructure report that has a proper internet access to be forced, afar from small cities with poor internet access, electrical facility are potentially hard to approach, primarily if its city was lack of knowledge in infrastructure technology will be nearly impossible to approach the Electronic Tax Filing system.

Electronic Tax Filing is applied to simplify and give more advantage to the stakeholder in Directorate General of Taxes, in this matter, is simplifies the taxpayers in proceeding their taxation, archiving the documents, and saving costs to taxpayers and prevent the mistake of document distribution.

Online Tax Filing procedure contains with set rules by government (Directorate General of Taxes), and to inform that every taxpayers are facilitated in

Online tax filing, meanwhile in Online Tax Filing, EFIN is required to every taxpayers that registered through KPP where the taxpayers officially registered.

Procedures to Issue the EFIN:

Download EFIN Activation form

Submit the EFIN form to KPP without representation and bring the original and copied of required documents, listed below:

Individual Taxpayer (Wajib Pajak Orang Pribadi)

Original and copy of Identity Card (KTP WNI)

Passport and KITAS/KITAP (WNA)

NPWP/Registered Letter of Statement

Email (Active)

Corporate Taxpayer (Wajib Pajak Badan)

Letter of Appointment of concerned management

KTP Administrator (WNI)

Passport and KITAS/KITAP Administrator (WNA).

NPWP/ Registered Letter of Statement

NPWP/ Registered Corporate Taxpayer's Letter of Statement

Email (Active)

Branch Office Corporate Taxpayer (Wajib Pajak Badan Kantor Cabang)

Letter of appointment for branch office management.

Letter of appointment of the head of the branch office as the manager concerned.

KTP Administrator (WNI).

Passport and management KITAS / KITAP (FOREIGNERS).

The relevant NPWP / Registered Certificate.

NPWP / Certificate of Registered branch office.

Register EFIN from e-Filing CSV Application.

6.2 Interview

2.1.1. Arifatun Zohrah S.E., M.Ak., C.A.,

Arifatun Zohrah is a Finance Controller in a company which has been established for more than 40 years, with more than 100 employees, based on her experiences in using the Electronic Tax Filing give more effectiveness and efficiency to the taxpayers, both in Individual or Corporate, that in this matter is business unit, the filing process doesn't require any document's hardcopy, online based which offers simplicity to the taxpayers, no queue in the counter the way it used to. As an Individual Taxpayer and a Manager who's responsible of the tax filing in the company she's working, Ms. Arifahtun Zohrah relishes this Electronic Tax Filing method because it can be accessible whenever and wherever she wants to as it is an online-basis system, even in the last minutes of e-Filing's due date.

There is obstacle within this Electronic Tax Filing is that the taxpayers are obliged to file their taxation documents on the appointed due date, it is somewhat constrained by access or internet connection which may occur due to the large number of taxpayers who report their taxes on the last days / minutes of due date of a tax report, however, this obstacle is not a technical problem in tax reporting itself and can be easily circumvented, namely making electronic tax payments and reporting before payment / reporting is due.

Even though there are obstacles as stated above, basically Electronic Tax Filing is very beneficial for taxpayers and even very profitable for the Directorate General of Taxes. The benefits that can be felt by taxpayers are, among others:

Cost/Budget Savings;

Initial taxpayers had to prepare all documents (hardcopy) of both the tax report in question, as well as payment (with SSP), with a number of copies according to the requirements stipulated by the Tax Laws.

All reports had to be submitted physically to the Tax Office/and/or sent via the post office, so it required shipping costs and physical submission of tax reports to the tax office, but now you only need to prepare electronically and tax reports can be submitted to the tax office electronically and can be sent wherever we are / or while doing other work.

Taxpayers must keep all documents / files in large numbers that require both the warehouse and the file itself, such as binders / odors with the risk of flooding, fire and being eaten by termites and several other filing risks, and with electronic tax reports, tax returns are only need to keep files in soft copy form and do not require a large space and the minimum risk that must be borne by taxpayers.

Saving time, that is, there is no need to come physically to the tax office to submit tax reports but it is enough to send them electronically, and besides that taxpayers do not need to waste time compiling and storing tax documents and the minimum risk that must be borne by taxpayers on tax documents which must be stored for several periods.

Kartini Wasiyati S.E.

She is a Finance and Accounting Manager at a company that has been operating for about 20 years and has about 30 employees. She states that based on his experience in carrying out and reporting his tax obligations electronically is very effective and beneficial for taxpayers, both personal taxpayers and corporate taxpayers or companies because from the reporting side there is no need to submit a hard copy

to the tax office with the size and weight of paper that have been determined through the Indonesian taxation regulations which could potentially be rejected by the taxation directorate general for mismatching tax reports and tax report documentary papers, and no need to come to the tax office and queuing at the counter, so there is no need to jostle in queues back then. As a personal taxpayer as well as a manager responsible for corporate tax reports, Kartini really enjoys this Electronic Tax Filing model because it can easily be done anywhere and anytime, and doesn't have to be done in the office within working hours but can still be done all day long, until the last minute an e-Filing is due.

The obstacle faced in the Electronic Tax Filing is that if you do your tax reporting on the last day of the due date of a tax report, you are somewhat constrained by access or internet connection which may occur because many taxpayers report their taxes on the last days / minutes of due date of a report. tax, but this obstacle is not a technical problem in tax reporting itself and can be easily circumvented, namely making electronic tax payments and reporting before the due date of payment / reporting.

Even though there are obstacles as stated above, basically Electronic Tax Filing are very beneficial for taxpayers and even very profitable for the tax directorate general. The benefits that can be felt by taxpayers are, such as:

Cost/Budget Savings:

Taxpayers must prepare all documents (hardcopy) of both the tax report in question, as well as payment (with SSP), with a number of copies according to the requirements determined by the tax laws and regulations.

Taxpayers must be physically present to the tax office / and / or send via the post office, so the cost of delivery and physical submission of tax reports to the tax office is required, but now only need to prepare electronically and tax reports can be submitted to the tax office electronically and can be sent wherever we are / or while doing other work.

Taxpayers must keep all documents / files in large numbers that require both the warehouse and the file itself, such as a binder / odner with the risk of flooding, fire and being eaten by termites and several other filing risks, and with electronic tax reports, tax evaders only need keep files in soft copy form and do not require a large space and a minimum risk that must be borne by taxpayers.

More efficient, there is no need to come physically to the tax office to submit tax reports but it is enough to send them electronically, and besides that taxpayers do not need to waste time compiling and storing tax

documents and the minimum risk that must be borne by taxpayers on tax documents that must be stored for several periods.

Mr. Memet Tri Tjahyanto S.E.,

Memet Tri Tjahyanto S.E., current works as Finance and Accounting Manager at PT Tripanoto Sri Konsultan that has more than 60 employees, based on his experience in reporting Tax Filing and all taxation-related documents, Electronic Tax Filing is an effective and efficiently beneficial for the taxpayers that facilitate simplicity and easiness to access everywhere, whenever he needed, both in Individual Taxpayers and/or Corporate Taxpayers, this is because the hard copy can be delivered to the Tax Service Office through online basis, taxpayers don't need to have a queue and wait several times to proceed their taxation matters the way it used to. As an Individual Taxpayer and a Manager who is responsible in report Corporate Tax Filing, Memet is enjoying the advantage that Electronic Tax Filing has offered since it is accessible every time he needed, even in the last appointed due date.

The obstacle faced in the electronic tax report is that if the taxpayer reports his tax on the last day of the due date of a tax report, it is somewhat constrained by access or internet connection which may occur because many taxpayers report their taxes on the last days / minutes due a tax report, but this obstacle is not a technical problem in reporting the tax itself and can be easily circumvented, namely making electronic tax payments and reporting before payment / reporting is due.

There are obstacles as stated above, but basically electronic tax reports are very beneficial for taxpayers and even very profitable for the tax directorate general. The benefits that can be felt by taxpayers are, such as:

Cost/Budget Savings;

Taxpayers must prepare all documents (hardcopy) of both the tax report in question, as well as payment (with SSP), with a number of copies / copies according to the requirements determined by the tax laws and regulations..

Taxpayers must be submitted physically to the tax office / and / or send via the post office, so the cost of delivery and physical submission of tax reports to the tax office is required, but now only need to prepare electronically and tax reports can be submitted to the tax office electronically and can be sent wherever we are / or while doing other work

Taxpayers must keep all documents / files in large numbers that require both the warehouse and the file

itself, such as a binder / odner with the risk of flooding, fire and being eaten by

termites and several other filing risks, and with electronic tax reports, tax evaders only need keep files in soft copy form and do not require a large space and a minimum risk that must be borne by taxpayers.

Saving time, that is, there is no need to come physically to the tax office to submit tax reports but it is enough to send them electronically, and besides that taxpayers do not need to waste time compiling and storing tax documents and the minimum risk that must be borne by taxpayers on tax documents which must be stored for several periods.

Mr. Wawan Septiyawan S.E.,

In an interview with Mr. Wawan Septiyawan, an individual taxpayer, an entrepreneur who owns the majority of shares in PT. Bahana Marga Samudera is engaged in cargo supervision activities and has about 30 employees who are placed and working on each loading and unloading of cargo ships in several ports. In the beginning, before the electronic tax report existed, they were very concerned seeing when filling out their personal and team tax returns, which every time the tax report was due worked extra in the preparation of the report, with a number of documents that had to be submitted to the tax office, even they were always overtime to ensure that the tax report to be submitted was in accordance with the regulations in terms of the accuracy of the numbers and the verification of the tax inclusion documents are in accordance with the laws and regulations, but after the electronic tax report is done it looks simpler so that Mr. Wawan Septiyawan and employees who handle tax reports can develop themselves and do other, more has added value.

Obstacles faced in electronic tax reports are many with internet access problems but on the initiative and trying to do tax reporting before the due date of the tax report is due and it is felt the difference that by doing electronic tax reporting before the due date is very smooth and until now it remains done at the beginning of the time before the due date of the said tax reporting.

Basically, there are no significant problems in the electronic tax report, but every taxpayer must prepare money and pay taxes early to catch up with the smooth delivery of electronic tax reports before the due date of the tax report. This means that if the taxpayer resolves this problem by reporting tax earlier it will be beneficial for both parties, namely taxpayers are avoided from tax reporting delays, and on the other hand state revenue can occur earlier than the

predetermined target, so that it can have an impact. which is positive for state revenues.

Another advantage of electronic tax reports is that everything can be done anywhere and without having to waste time at the tax office, jostling and queuing with various inconveniences. In addition, taxpayers do not need to prepare various hard copy document attachments as attachments to the tax report concerned, and do not need to have a special place to be used as a file warehouse or document warehouse with various risks, such as flooding, fire, being eaten by termites and various other risks, so that The room that was originally to be used as a file storage area, tax documents can be used as a place that has added value.

Mrs. Ekawati Ningsih S.E.,

Mrs. Ekawati Ningsih S.E., is an individual taxpayer who lives in the North Jakarta area, namely a senior employee at the company PT ESTERNINDO CARMITRA LINTAS, which is located at South Square Tower A Building, 3rd floor of South Jakarta. Mrs. Ekawati Ningsih S.E., also controls the majority of shares of PT EKA CIPTA GEMILANG which is domiciled in the North Jakarta area which is engaged in management services that provide training services and seminars in various management fields.

Before the existence of an electronic tax report, preparation for filling out personal tax returns was very time consuming, especially every time the tax report was due, you had to work extra hard in preparing the report, with a number of documents that had to be submitted to the tax office and even overtime to ensure that the tax report to be submitted was in accordance with the regulations in in terms of the accuracy of the numbers and the verification of the said tax return documents are in accordance with statutory regulations. After doing electronic tax reports, it looks simpler so that Mrs. Ekawati Ningsih S.E., and employees who handle tax reports can develop themselves and do other work that has more added value.

In submitting electronic tax reports there are problems with internet access but can be resolved by reporting the tax before the due date of the tax report and there is a strong sense that the electronic tax reporting before the due date is very smooth and is still being done at the beginning of time before the due date of the said tax reporting.

As a result of electronic tax reporting at the beginning or before the due date of the tax report, each taxpayer must prepare money and pay taxes early to pursue the completion of the electronic tax report before the due date of the tax report, so that if

the taxpayer resolves this problem by reporting Early taxation will be beneficial for both parties, namely taxpayers are avoided from delays in tax reporting, while state revenue can occur earlier than the predetermined target, so that it can have a positive impact on state revenues.

Another advantage of electronic tax reports is that everything can be done anywhere and without having to waste time at the tax office, jostling and queuing with various inconveniences without having to prepare various hard copy document attachments as attachments to the tax report concerned, and there is no need to have a special place to be used as an attachment. file warehouse or document warehouse with various risks, such as flood, fire, being eaten by termites and various other risks, so that the room that was originally to be used as a file storage, tax documents can be used as a place that has more value added.

Mr. Edy Sudarsono

Mr. Ir. Edy Sudarsono is an individual taxpayer engineer who lives in the North Jakarta area, namely a senior employee as a project manager at the company PT INDOPASIFIK INDAH TAMA which is located at Jl. Indokarya Barat I Blok D Kav No.2 Sunter North Jakarta. Mr. Ir. Edy Sudarsono is an engineer and is placed as PM - Project Manager on the PACIFIC GARDEN PLACE project and is located at Jl Jalan Sutera Barat Kav 19B Panunggan Timur - Alam Sutra Area, Tangerang, Banten.

Initially before the existence of electronic tax reports, preparing to fill out personal tax returns was very time consuming, coupled with limited understanding of the tax itself, so that every tax reporting due date had to work extra with the preparation of the report as well as a number of documents that had to be submitted to the tax office and ensure that the tax report which will be submitted is in accordance with the regulations in terms of the accuracy of the numbers and the verification of the said tax return documents is in accordance with the laws and regulations.

On the personal experience of Mr. Ir. Edy Sudarsono (is an attack engineer) who basically does not understand the process of calculating and reporting the tax itself and is aware of the large number of employees and taxpayers who also do not have extensive knowledge of personal taxation where taxpayers are required to comply with tax laws and regulations, so in this situation like this, it requires socialization and learning in the form of trainings by the tax directorate general to personal taxpayers, either directly inviting training at the office of the tax

director general or in collaboration with companies where taxpayers work, so that taxpayers can more easily understand their tax obligations. perform their tax obligations properly and become compliant taxpayers.

In submitting electronic tax reports, the problems or obstacles faced are unstable internet access and often hanging when the electronic tax report is carried out at the end of the taxpayer's tax liability reporting time, however this can be resolved by reporting the tax before the tax report is due. , because with electronic tax reporting before the due date, internet access is very smooth and until now it is still done before the due date of the tax report..

Mr. Ir. Pangestu Sugondo

Mr. Ir. Pangestu Sugondo is a businessman, the president commissioner of PT TRIPANOTO SRI KONSULTAN, having his address at Jl. HR Soeroso No. 32 Central Jakarta and controlling the majority of shares of PT INDONESIA ASRI REFRAKTORIES, which is located at the Cilegon Industry Region. As a businessman, Mr. Ir. Pangestu Sugondo is in charge of a number of employees so that he does not prepare tax reports himself, but he just feels that before the electric tax report he was very preoccupied with the preparation of the said tax report documents, but recently after the electric tax report all matters became light and hassle-free.

The obstacles faced at the time of electronic tax reporting were the instability of the internet connection at the time of sending the electronic tax report in question, especially at the beginning of the implementation of government recommendations on electronic tax reports, however this is likely due to the large number of taxpayers who report their electronic tax reports simultaneously on the day / approaching the last day of electronic tax reporting. Like other taxpayers, they also get around this problem by reporting their electronic tax report before the due date of the electronic tax report.

The hopes and suggestions of Mr. Ir. Pangestu Sugondo is for the tax directorate general to seek training for all taxpayers and provide a good understanding of taxpayers' tax obligations through and in collaboration with companies where taxpayers work, given the number of employees who ask permission from their work to go to the tax office and ask for instructions and directions from the tax officer in fulfilling the tax obligations of the employees.

Mrs. Ir. Henny Handayani

Mrs. Ir. Henny Handayani (architect) is an entrepreneur, president director of PT. TRIPANOTO

SRI KONSULTAN, having its address at Jl. HR Soeroso No. 32 Central Jakarta and has about 60 employees, basically the tax obligations of Mrs. Ir. Henny Handayani was carried out by the company's finance team, but Mrs. Ir. Henny Handayani felt that before the existence of an electronic tax report, it made it very easy for taxpayers to carry out their tax obligations.

Before the electronic tax report, tax reporting preparation was very energy consuming, in terms of preparing documentation and having to be present and replace it physically with various inconveniences at the tax service office, which was very limited / limited to the due schedule of the tax report itself, as well as limitations / The time limit given by the tax officer is that it places more emphasis on services for reporting tax obligations that can only be done during normal / formal working hours. After the imposition of the appeal for the implementation of taxpayer tax liability reporting to be done electronically, electronic tax reports can easily be made anywhere and anytime Hope and advice from Mrs. Ir. Henny Handayani (architect) is for the Directorate General of Taxes to conduct personal tax socialization and training to all taxpayers and provide a good understanding of taxpayers' tax obligations through and in collaboration with companies where taxpayers work, given the number of employees who ask permission from their work to go to the tax office and ask for instructions and directions from tax officials in fulfilling their tax obligations

for employees or taxpayers.

Ibu Lina Herawati (Karyawan)

Mrs. Lina Herawati (employee) lives in the Tanjung Priok area, North Jakarta and works at the company PT Citra Marga Pahala Persada Jakarta, is a senior employee in the company's finance department who feels very helped by the existence of online / electronic tax reports, so even though at first it was just an appeal, nanmun Mrs. Lina Herawati (employee) has been reporting her tax obligations electronically since several periods ago and Ms. Lina Herawati (employee) has found it very helpful because as an employee who cannot go out arbitrarily to report tax obligations, electronic tax reports are the most appropriate answer for employees.

The obstacles faced in submitting online tax reports are an unstable internet connection, long waiting and sometimes completely disconnected so that taxpayers cannot distinguish whether they are disconnected because of the internet connection or are disconnected due to errors in the reporting process

itself, so taxpayers can only try and try it again. The suspicion of this internet connection is even more disturbing because this happens when the electronic tax report is filed at the end / due date of the tax report, so that in the end, we decide to be able to do the tax reporting before entering the due date of the tax report.

The hope and suggestion of Mrs. Lina Herawati (employee) is that the Directorate General of Taxes conduct socialization and personal tax training to all taxpayers and provide a better understanding of the taxpayer's tax obligations through and in collaboration with companies where taxpayers work, given the large number of employees. who asks for permission from his job to go to the tax office and asks for instructions and directions from tax officials in fulfilling their tax obligations of employees or taxpayers.

Wahyudi

Mr. Wahyudi is an individual taxpayer engineer who as a senior employee and as a project manager at the TRIPANOTO SRI KONSULTAN company which is located at Jl. Rp Soeroso 32 Central Jakarta. Mr. Wahyudi is an engineer and placed as CM (Construction Manager) - at the Uptown Moll Bukut Semarang Baru project, Semarang highly appreciates the government's efforts in providing convenience to taxpayers

Initially before the existence of electronic tax reports, preparing to fill out personal tax returns was very time consuming, coupled with limited understanding of the tax itself, so that every tax reporting due date had to work extra with the preparation of the report as well as a number of documents that had to be submitted to the tax office and ensure that the tax report which will be submitted is in accordance with the regulations in terms of the accuracy of the numbers and the verification of the said tax return documents is in accordance with the laws and regulations.

On the personal experience of Mr. Wahyudi (who is an attack engineer) who basically does not understand the tax calculation and reporting process itself and is aware of the large number of employees and taxpayers who also do not have extensive knowledge of personal taxation where taxpayers are required to comply with tax laws and regulations. , so that in a situation like this, socialization and learning in the form of trainings by the directorate general of taxes for personal taxpayers are needed, either directly inviting training at the tax office of the directorate general of taxes or in collaboration with companies where taxpayers work, so that taxpayers

can more easily understand their tax obligations in order to carry out their tax obligations properly and become compliant taxpayers. In submitting electronic tax reports, the problems or obstacles faced are unstable internet access and often hanging when the electronic tax report is carried out at the end of the taxpayer's tax liability reporting time, however this can be resolved by reporting the tax before the tax report is due. , because with electronic tax reporting before the due date, internet access is very smooth and until now it is still done before the due date of the tax report.

7. CONCLUSIONS

Based on the interview reviews, Forum Group Discussion from previous chapter, the conclusions of this study are:

- Electronic tax reports are very helpful for every taxpayer because electronic tax reporting can be done wherever taxpayers are, without having to come and be physically present at the tax service office and without having to cram into uncomfortable queues.
- The existence of an electronic tax report provides an effect of convenience and savings for taxpayers, both time savings and cost savings on not having to physically attend taxpayers in tax offices, and saving on minimum attachments and manual tax report forms that were previously required
- Taxpayers are still constrained by the lack of knowledge of electronic reporting systems, especially for employees / taxpayers at supervisor level and below who have met the formal requirements to become taxpayers who do not have knowledge of taxation.
- There is still need for socialization, training and learning by the Directorate General of Taxes to taxpayers, either directly in tax service offices, or places or offices where taxpayers work.
- Socialization carried out by the tax directorate general is felt to be very minimal and every time tax socialization / training is carried out, it is mostly attended by taxpayers who have attended it in the previous period.
- There are still many problems with the internet connection in electronic tax reports, especially if the electronic tax reporting is done at the last minute before the due date of the tax report.
- Overall, electronic tax reporting is a system that is very effective and provides convenience and benefits as well as savings, both for

taxpayers and for the directorate general of taxes

8. RECOMMENDATIONS

- The method of implementing the socialization by the tax directorate general needs to be re-evaluated and improved because it is indicated that every time tax socialization / learning / training is carried out by the tax directorate general of each taxation regulation, the taxpayer who is present in the socialization / learning is the taxpayer who is- that also or the same taxpayer.
- The tax directorate general needs to collaborate with companies and / or institutions to be more active in providing tax training and learning to employees and other personal taxpayers so that taxpayers / employees can independently report their electronic tax.
- The Directorate General of Taxes needs to increase the capacity of supporting infrastructure for electronic tax reporting so that taxpayers have no difficulty in submitting the said tax report, either at the beginning of the reporting time or in the last days of the tax reporting due.
- The tax directorate general needs to appoint tax ambassadors who are taken from personal / corporate taxpayers (not from the directorate general of tax and not from the student and student elements) to help and facilitate socialization and facilitate the learning process in accelerating taxpayer compliance as a form of joint responsibility of taxpayers and the tax directorate general in increasing state revenue.
- The tax directorate general needs to improve the function of electronic tax reports in an integrated manner and continue to disseminate information to all taxpayers so that taxpayers can carry out their tax obligations properly and thoroughly.

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TABLE 1. Synonym and Slang Meaning

Drug/narcotic slang	Meaning of Slang	Synonym of BI
<i>Jokal</i>	<i>Jalan</i> (robbing, grabbing, thieving, and laming)	A place to walk
<i>Ngelacak</i>	Searching	Tracking, chasing and pursuing
<i>Nahab</i>	<i>Bahan</i> (Material of narcotics)	Material and object
<i>Pakean</i>	Stuff	Material, thing and body
<i>Digulung</i>	Beaten	Knocked and defeated
<i>Kipe</i>	Injection	Injecting, Spraying and Insinuating
<i>Kenceng</i>	Use a lot	Utilize a lot and consume a lot.
<i>STM</i>	<i>Sabu Tukar Memek</i>	Breast
<i>Pahe</i>	Saving package	Affordable prices
<i>Alamat</i>	A place to put narcotics	A place to put something
<i>Wakas</i>	Need narcotics	The condition of people who addicted
<i>Bede/edeb</i>	Drug dealer	Person who sells narcotics
<i>Kompor</i>	Matches or burner of narcotics	Tool of lighter
<i>Jokulan</i>	<i>Jualan</i> (selling)	Merchandise
<i>Ngijangin</i>	deceiving /tricking	Lying and tricking

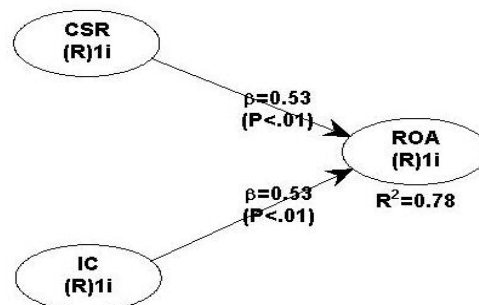


FIGURE. 1. Research Result