



Analysis of the Effectiveness of the Implementation of E-Bupot 23/26 to Improve Taxpayer Compliance (Case Study at PT Surya Energy Anugerah Lestari 2020–2021)

Irawati^(✉), Agus Subagiyo, Nadiah Abidin, and Yuniati

Faculty of Administrative Science, STIAM I Institute of Social Sciences and Management,
Jakarta, Indonesia
ukhti.ra@gmail.com

Abstract. E-Bupot 23/26 is a web-based application published to facilitate tax administration, especially for tax with holders, where by using this application their job in fulfilling their tax obligations becomes simpler, easier, and more efficient. PT Surya Energy Anugerah Lestari as a tax withholder is a service company engaged in oil and gas. To support the company's operational activities, PT Surya Energy Anugerah Lestari carries out several transactions which are the object of article-23 income tax withholding. The purpose of this study was to analyze the effectiveness of the implementation of E- 23/26 in increasing taxpayer compliance at PT Surya Energy Anugerah Lestari. This study used a descriptive qualitative approach. The data was obtained from the tax recapitulation on the withholding of article-23 income tax at PT Surya Energy Anugerah Lestari as well as interviews with the parties concerned. The results showed the implementation of E-Bupot at PT Surya Energy Anugerah Lestari, in terms of the accuracy of program targets, program campaign, program objectives, and monitoring were effective in facilitating taxpayers to make and report income tax article 23 as was done. The application of this application is also categorized as effective in increasing taxpayer compliance.

Keywords: Effectiveness · E-Bupot · Taxpayer Compliance · Income Tax · Policy Reform · Digital Governance

1 Introduction

The use of technology and information amid the rapid currents of globalization and modernization is the main requirement for creating reforms in public services. One of them is the emergence of an electronic-based taxation system, namely E-tax. Electronic tax or E-tax is a tax administration system that adopts the use of technology, information and communication to make it easier for the public as taxpayers to carry out every transaction related to taxes. The Directorate General of Taxes modernizes the tax administration

system to improve the quality of tax services to increase state revenue. The modernization of taxation includes policy reform, administrative reform and supervisory reform. Administrative reform is a reform carried out related to organization, information technology and human resources, while supervisory reform is related to the existence of an employee code of ethics in line with the implementation of good governance and equal treatment can run well.

Various efforts have been made by the Directorate General of Taxes in improving services and supervision to taxpayers in fulfilling their tax obligations by using electronic-based services. One of these electronic-based services is E-Bupot is an application provided by the Directorate General of Taxes to be used in making proof of withholding and tax reporting such as SPT Masa income tax article 23/26 in the form of electronic documents. In addition, E-Bupot can also be used to improve the Directorate General of Taxes' supervision of taxpayers. The use of E-Bupot is made to provide convenience in using the application, legal certainty and improve services to income tax withholders article 23 and/or article 26 in reporting income tax withholding article 23 and/or article 26. Based on the Decree of the Director General of Taxes Number KEP 368 / PJ / 2020 concerning the Determination of Income Tax Withholding Article 23 and/or Article 26 which is Required to Make Proof of Withholding and Is Required to Submit a Notification of Income Tax Period Article 23 and/or Article 26 Based on the Regulation of the Director General of Taxes Number PER-04 / PJ / 2017, it states that all Taxpayers who are Taxpayers and/or Income Tax Cutters Article 23 and/or Article 26 are required to use E-Bupot 23/26 since 1 September 2020.

Electronic Income Tax Withholding Application hereinafter referred to as e- Withholding evidence (e-Bupot) Application income tax art.23/26, is software provided on the website of the Directorate General of Taxes or certain channels designated by the Director General of Taxes that can be used to produce withholding evidence, create and report Article 23/26 PPh Period SPT in the form of electronic documents. PT Surya Energy Anugerah Lestari as a service company that operates in the oil and gas sector makes proof of withholding of article 23 income tax for its counterparty. In 2020 PT Surya Energy Anugerah Lestari had 32 counterparties and in 2021 it experienced an increase to 48. From this data, it can be seen by the increasing number of counterparties owned, therefore PT Surya Energy Anugerah Lestari needs technology such as E-Bupot 23/26 to make it easier to make and report tax income policy 23/26.

The problem that occurs is that before the existence of E-Bupot 23/26 PT Surya Energy Anugerah Lestari as a corporate taxpayer still needs to come to the Tax Service Office (KPP) to make and report article 23/26 and still have to send manually proof of withholding to the counterparty, where if you look at the number of counterparties owned by PT. Surya Energy Anugerah Lestari. Surya Energy Anugerah Lestari is quite a lot so the time is longer and more difficult. This causes sometimes taxpayers not to want to pay taxes.

Effectiveness can be said to be an important element in the implementation of programs to achieve the goals or objectives that have been set by an organization. In English, effectiveness is called effective which means whether or not something is successful or not that a program is carried out or created.

The level of program effectiveness is known by comparing program objectives with program outputs, the opinions of program participants can be used as a measure to determine the effectiveness of the program.

According to Moore D. Kenneth effectiveness is a measure that states how far the target (quantity, quality and time) has been achieved, or the greater the percentage of targets achieved, the higher the effectiveness [1].

The meaning of effectiveness according to Ravianto [2] is as follows:

“The definition of effectiveness is how well the work is done, the extent to which people produce outputs as expected. This means that if a job can be completed following the plan, both in time, cost, and quality, it can be said to be effective”.

The effectiveness indicators regarding the achievement or not of the desired goals stated by Budiani in Ichwan [3] stated that to measure the effectiveness of a program can be done using the following variables:

- Accuracy of program objectives: That is the extent to which the program participants are right with predetermined goals.
- Program socialization: Namely, the ability of program organizers in socializing the program, and information about the implementation of the program can be conveyed to the community in general and the target program participants in particular.
- Program objectives: That is the extent of the compatibility between the results of the implementation of the program and the program objectives that have been previously set.
- Program monitoring: Namely activities carried out after the implementation of the program as a form of attention to program participants.

Related to that, the measurement of a program's effectiveness studied in this study refers to several indicators, namely 1) Accuracy of Program Goals 2) Program Socialization 3) Program Objectives 4) Program Monitoring. Furthermore, from the four indicators, it can be seen whether or not a program is effective or not.

The purpose of E-Bupot which is the implementation of policies from the income tax laws article 23 and article 26 is to improve tax compliance. According to Rahayu [4], tax compliance is the obedience of taxpayers in implementing the applicable tax provisions.

2 Methods

This research uses a Qualitative Approach with a Descriptive Type of Research. The type of descriptive research used in this study is intended to obtain information on the Effectiveness of the Application of E-Bupot 23/26 to improve taxpayer compliance in PT. Surya Energy Anugerah Lestari. Data collection techniques use observation, documentation, and in-depth interviews with informants including tax staff of PT Surya Energy Anugerah Lestari, tax consultants, academics and taxpayers who use E-Bupot 23/26.

The type of qualitative descriptive research used in this study was intended to obtain information regarding the Effectiveness of the Implementation of E-Bupot 23/26 to improve taxpayer compliance at PT. Surya Energy Anugerah Lestari. The data was

obtained from the tax recapitulation on the withholding of article-23 income tax at PT Surya Energy Anugerah Lestari as well as interviews with the parties concerned.

“Qualitative research is a means for exploring and understanding the meaning individuals or groups ascribe to a social or human problem, the process of research involves emerging questions and procedures: collecting data in the participants, setting, themes, and interpreting the meaning of data. The final written report has a flexible writing structure” [5].

3 Results and Discussion

The Effectiveness of the Implementation of E-Bupot 23/26 to Improve Taxpayer Compliance (Case Study at PT Surya Energy Anugerah Lestari 2020–2021).

Over time, technological advances continued to occur which eventually encouraged the Directorate General of Taxes (DJP) to improve the quality of tax services to taxpayers in completing their tax obligations, namely by implementing an electronic tax system, one of which is an electronic proof of withholding (E-Bupot). From the implementation of E-Bupot 23/26, PT Surya Energy Anugerah Lestari as a taxpayer feels some comfort and convenience, first because it is web-based, it can be accessed anywhere and anytime without the hassle of coming and queuing to the Tax Service Office and taxpayers also do not need to install additional applications on their computer devices so that they do not require the memory of the taxpayer’s device, both PT. Surya Energy Anugerah Lestari as a taxpayer can fill out, make withholding proof, and report it in one electronic system and does not need to print and is afraid that the document is lost or damaged. And also PT. Surya Energy Anugerah Lestari as a deduction on income tax article 23 some counterparties feel the convenience and convenience when sending proof of withholding to a large number of counterparties because, with the application of E-Bupot 23/26, they can directly send proof of withholding made without having to send it manually.

Based on the data in the Table 1, it can be seen that the amount of proof of withholding on income tax article 23 made by PT Surya Energy Anugerah Lestari in the period from January to June 2020 amounted to 36 proofs of withholding, and after the use of E-Bupot in the period from July to December 2020 a total of 52 proofs of withholding. In the period from January to June 2021, PT Surya Energy Anugerah Lestari cut evidence of 55 pieces of evidence, and in the period from July to December 2021 a total of 92 pieces of evidence. With this data, it can be analyzed by using the E-Bupot 23/26 system at PT Surya Energy Anugerah Lestari in making proof of withholding on income tax article 23 more effectively and efficiently.

Table 1. Amount of withholding evidence made by PT Surya Energy Anugerah Lestari through E-Bupot 23/26.

Period	Year	
	2020	2021
January-June	36	55
July-December	52	92

Table 2. Recapitulation of income tax withholding evidence on income objects article 23 PT Surya Energy Anugerah Lestari.

Year	Total withholding evidence income tax 23
2020	258.937.820
2021	257.417.422

Based on the Table 2, it is a recapitulation of income tax withholding on article 23 income objects at PT Surya Energy Anugerah Lestari, it can be seen that in 2020 the number of income tax withholding on Article 23 Income Tax was 258,937,820 and in 2021 it increased to 275,417,422.

In analyzing the effectiveness of the application of E-Bupot 23/26, the author analyzes from the dimensional variables proposed by Budiani in Khadafi and Mutiarin, where there are 4-dimensional variables to assess effectiveness as follows:

3.1 Accuracy of Program Objectives

The accuracy of the program targets of the Government's program in implementing the electronic tax system, especially for the implementation of the E-Bupot 23/26 system, namely by looking at the extent of whether or not the implementation of E-Bupot 23/26 is effective with the targets that have been previously set. Based on the results of the verbatim analysis of the speakers who have been summarized, it can be interpreted that in terms of the accuracy of the program targets, namely the government's program in implementing the tax system in Indonesia has been implemented properly and helps and makes it easier for taxpayers to carry out their tax obligations and is specialized in the implementation program of the 23/26 E-Bupot system at PT Surya Energy Anugerah Lestari has been effective and on target by adjusting the situation of the community that began to be technologically aware so that the use of E-Bupot 23/26 could be wider and could be done anywhere.

3.2 Program Socialization

The socialization process is very important in measuring whether a program is effective or not, socialization can be interpreted as the process of the Directorate General of Taxes to promote or introduce a program that will be implemented in a narrow time or long term. Based on the results of the verbatim analysis of the speakers who have been summarized, it can be interpreted that in terms of socialization of the E-Bupot art. 23/26 use program, the socialization carried out by the government has been good but is still being improved. Regarding the efforts made by the Tax Service Office in implementing the E-Bupot 23/26 system to improve taxpayer compliance, namely by being carried out through social media or holding online tax classes online and with these efforts taxpayers as users of E-Bupot 23/26 can understand better so that they can increase compliance with their tax obligations.

3.3 Program Objectives

The purpose of the E-Bupot 23/26 implementation program is to provide convenience, comfort and security for taxpayers in reporting income 23/26. In terms of program objectives, the implementation of the E-Bupot 23/26 system has achieved the objectives of the Directorate General of Taxes program. It can be known that the number of income tax deductions in article 23 and the number of proofs of withholding made by PT Surya Energy Anugerah Lestari every year has increased, therefore the benefits of the purpose of the E-Bupot 23/26 program have been felt by PT Surya Energy Anugerah Lestari as a taxpayer by providing convenience, effectiveness, efficiency and providing security. So that PT Surya Energy Anugerah Lestari can be easier to send proof of deduction to the counterparty which can be sent via email and PT Surya Energy Anugerah Lestari is more comfortable in carrying out its tax obligations.

3.4 Monitoring

Monitoring of the use of the E-Bupot 23/26 system at PT Surya Energy Anugerah Lestari from the results of the amount of withholding evidence made and the recapitulation of income tax withholding or the object of income tax article 23 increased when compared to the period before the use of E-Bupot 23/26. Based on the results of the verbatim analysis of the speakers who have been summarized, it can be interpreted that in terms of monitoring before the use of the E-Bupot 23/26 system, it is less effective and less efficient, when compared to after the use of E-Bupot 23/26 at PT Surya Energy Anugerah Lestari, the tax reporting mechanism carried out becomes more effective, efficient, and safer.

Obstacles that occur in the Implementation of E-Bupot 23/26 to Improve Taxpayer Compliance at PT Surya Energy Anugerah Lestari.

Based on the results of the verbatim analysis that the author conducted through interviews with informants, obstacles from the use of E-Bupot 23/26 include:

- The capacity of the Directorate General of Taxes (DJP) server or the DJP system is limited so that it often experiences errors or downs because there are too many users who access this Directorate General of Taxes system hindering users from fulfilling their tax obligations, plus the DJP system itself is often under repair which sometimes takes a long time so that it hinders users in implementing the E-Bupot 23/26 system.
- Its human resources or taxpayers as users of E-Bupot 23/26 who still do not fully understand how to use this E-Bupot tax art. 23/26. If you don't understand then the user will feel difficulties in its operation, then this will hinder the implementation of the E-Bupot 23/26 system.
- The internet network is not strong enough or slow to access the E-Bupot 23/26 system on the Directorate General of Taxes server so it slows down and inhibits users from implementing or operating the E-Bupot 23/26 system.

4 Conclusion and Recommendation

4.1 Conclusions

- The E-Bupot 23/26 at PT Surya Energy Anugerah Lestari has proven to run effectively based on four indicators: the accuracy of program goals, program socialization, program objectives, and monitoring.
- The E-Bupot 23/26 at PT Surya Energy Anugerah Lestari allowed personnel to report taxes without visiting the tax service office.
- PT Surya Energy Anugerah Lestari, which has quite a lot of counterparties, with the use of E-Bupot 23/26, it can be easier to send proof of deduction automatically via email to each counterparty.
- There are problems related to the limited access to the Directorate General of Taxes and the need for more understanding from taxpayers.

4.2 Recommendations

- Reports into the E-Bupot 23/26 should be before the deadline.
- Company personnel should train using the application comprehensively.
- The Directorate General of Taxes must get more actively involved in socializing procedures via social media, websites, and other platforms, including providing training regarding E-Bupot 23/26.

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