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Analysis of The Application Of E-SPT in The Annual Tax Return Reporting of Corporate Taxpayers at The Medan City Primary Tax Office

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ABSTRACT

This research aims to find out the application of the e-SPT PPh agency in KPP Pratama Medan Kota and cause the Taxpayer Agency not to deliver the annual SPT through e-SPT at the Medan Kota Primary Tax Service Office. The approach used in this study uses quantitative descriptive, and the data collection techniques used in this study are documentation and interview techniques. Data is analyzed by collecting the data of the taxpayer of the agency, calculating the percentage of corporate taxpayers who report annual SPT through manuals and e-SPT and conducting analysis of the results obtained. The results showed that many Corporate Taxpayers do not report SPT through e-SPT due to the electronic SPT reporting system frequent database error and lack of understanding of the Taxpayer Agency about reporting SPT through e-SPT as well as taxpayer indifference to its tax obligations. Taxpayers do not know about tax penalties such as administrative sanctions (fines, interest) or criminal sanctions that it obtains due to negligence in reporting the agency's annual SPT.

1. INTRODUCTION

One of the biggest sources of state revenue is tax revenue. Tax is a citizen's obligation which is a form of service to the state whose reciprocity cannot be felt directly. Taxes are used by the government to build infrastructure and national financing aimed at the welfare of the community. We can certainly feel the role of taxes in life both directly and indirectly, although basically the role of taxes is very dominant in our daily lives. The benefits that we can use from taxes include transformation facilities, educational facilities, health facilities and other public infrastructure.

State revenue from taxes is used to finance routine expenses and also to finance development. This means that development is financed by the community, therefore efforts to increase state revenue from taxes are very important. Funds raised come from the people (private saving) or come from the government (public saving). Thus, it can be

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seen that from the tax there is a desired target, which is to provide the welfare of the community equally by carrying out development in various sectors (Hanum, 2018).

The Directorate General of Taxes as one of the government agencies under the Ministry of Finance that has the task of securing state revenue is required to always achieve the target of tax revenue which must always increase from year to year. This is of course a challenge to achieve amidst the conditions of society whose social life patterns and economic levels change from time to time.

The Directorate General of Taxes continues to carry out reforms in order to achieve tax revenue targets and improve services to provide comfort and convenience to taxpayers, as evidenced by the Tax General Regulation Number KEP.05 / PJ. / 2005 dated 12 January 2005 concerning Submission Procedures Electronic Notification Letter through E-filing of Application Service Provider Companies. Then on January 24, 2005 at the Presidential Office, the President of the Republic of Indonesia together with the Directorate General of Taxes launched an e-filing or Electronic Filing System, which is a system for reporting or submitting taxes with an electronic tax return (SPT), which is carried out through the On-Line System. real time.

In accordance with the vision of the Directorate General of Taxes regulated in the Decree of the Directorate General of Taxes number KEP-111 / PJ / 2008 dated 23 June 2008, namely "to become a government institution that organizes a modern tax administration system effectively, efficiently, and is trusted by the public with high integrity and professionalism" . The most fundamental change from tax modernization is to implement a self-assessment system in which this system gives full confidence to taxpayers in fulfilling their tax obligations, namely calculating, depositing, and reporting their own taxes based on the provisions of the applicable tax laws. The purpose of establishing this system is so that the implementation of tax administration can be carried out easier, orderly,

To maximize tax revenue, the Directorate General of Taxes continues to make new innovations to provide excellent service to taxpayers. One of the innovations made is an electronic tax reporting system, which is a reporting system that is simpler, faster, more precise, and accurate. This is a renewal in the tax administration system which aims to provide convenience and excellent service to taxpayers who wish to report SPT. As we know, previously tax reporting had to be done directly at the local Tax Service Office or by registered mail. The obstacles faced by taxpayers in manually reporting SPT are long queues, time consuming, and impractical.

The e-SPT application or known as Electronic SPT is a periodic notification or annual notification in the form of an electronic form on computer media. E-filing application is one way of submitting SPT or Annual SPT Extension Notification which is done online and in real time through Application Service Provider (ASP).

Of course this is a new breakthrough by the Directorate General of Taxes to improve services optimally to the public. This system of modernizing tax reporting using e-SPT is of course very easy for taxpayers. Taxpayers can report SPT 24 hours for 7 days. So that taxpayers can report even on the day of the hole. Of course, being busy is no longer a reason for taxpayers not to report their tax returns. With the current technology system, it is hoped that taxpayers will no longer queue long at the local Tax Service Office during the Annual SPT reporting schedule.

According to (Novarina, 2005), the e-SPT service aims to provide taxpayers with an electronic SPT reporting facility (via the internet), so that individual taxpayers can do it from their home or place of work either from their office location or place of business. With a system like this it is also expected to cut costs and processing time in preparing SPT

reporting each year. However, in reality, the process of making tax liabilities efficient through e-SPT is not as easy as imagined. This can be seen from the research conducted, along with the reporting data for Corporate Taxpayers who use e-SPT and manuals.

Table 1
Submission of the Corporate Taxpayer's Annual SPT via e-SPT and Manual
2014-2018

| Year Tax | Amount of registered corporate taxpayers | Corporate taxpayers who Deliver SPT | | The percentages are Deliver SPT | | Corporate taxpayers who do not submit SPT | Percentage That did Not Submit SPT |
|----------|--|-------------------------------------|--------|---------------------------------|--------|---|------------------------------------|
| | | e-SPT | Manual | e-SPT | Manual | | |
| 2014 | 10,772 | - | 2,189 | - | 20.3% | 8,583 | 79.7% |
| 2015 | 10,751 | 511 | 2,707 | 4.7% | 25.2 | 7,533 | 70.1% |
| 2016 | 11,353 | 686 | 3,905 | 6% | 34.4% | 6,762 | 59.6% |
| 2017 | 11,957 | 2,178 | 4,260 | 18.2% | 35.6% | 5,519 | 46.2% |
| 2018 | 12,524 | 2,484 | 4,769 | 22.7% | 38.1% | 4,907 | 39.2% |

Data source: Data and Information Center Section of KPP Pratama Medan Kota

Based on data from 2014 to 2018, the number of taxpayers who reported their SPT using e-SPT was below 50%. The data on registered corporate taxpayers continues to increase every year, but there are still many corporate taxpayers who do not report their SPT either using e-SPT or manually. It is important to know what causes corporate taxpayers to not report SPT considering the reporting system that already uses electronic media, which should make it easier for taxpayers to report their annual tax returns.

This is in accordance with research conducted by (Novarina, 2005), this occurs because this system is still new so that in its implementation there are still deficiencies and there are still many things that must be understood related to the readiness of human resources, facilities and equipment so that it takes a long process and time, besides having to keep up with the development of information technology. The use of e-SPT by corporate taxpayers, especially for taxable entrepreneurs, is considered very important, because the large number of transactions made by PKP are subject to VAT. The large number of transactions is a supporting factor in using e-SPT.

2. LITERATURE REVIEW AND HYPOTHESES DEVELOPMENT

Taxes

According to MJH Smeets adapted by Priantara, (2013, p. 4) states that: Taxes are the percentage to the government that is owed through general norms and which can be enforced, without any contra performance that can be demonstrated in individual terms, intended to finance expenditures government". According to Law No. 28 of 2007, states that tax is a mandatory contribution to the state that is owed by an individual or entity that is compelling based on the law, without receiving direct compensation and used for state needs for the greatest prosperity.

SPT

According to Mardiasmo (2018, p. 34), states that Tax Return (SPT) is a letter used by taxpayers to report the calculation of tax payments, tax objects or non-tax objects, and / or assets and liabilities in accordance with the provisions of laws and regulations. taxation". According to Mardiasmo (2018, p. 34), the SPT functions as follows:

- 1) The function of the notification letter for Income Taxpayers as a means to report and account for the calculation of the actual amount of tax owed and to report on:
 - a. Payment or tax settlement that has been carried out independently or through withholding or collection by other parties within 1 (one) Fiscal Year or Part of a Taxable Year.
 - b. Income that is a tax object and or not a tax object.
 - c. Assets and liabilities.
 - d. Payments from withholding or collector regarding withholding or collection of taxes for individuals or other entities within 1 (one) tax period in accordance with the provisions of laws and regulations.
- 2) For Taxable Entrepreneurs, the function of notification letters is as a means to report and be accountable for the calculation of the amount of Value Added Tax and Tax on Luxury Goods that are actually owed and to report on:
 - a. Input Tax Crediting against Output Tax
 - b. Tax payment or settlement that has been carried out by the Taxable Entrepreneur and / or through another party within a tax period, in accordance with the provisions of taxation laws and regulations.
- 3) For tax withholding or collectors, the function of a notification letter is as a means to report and account for taxes withheld or collected and deposited.

Framework of thinking

Annual SPT reporting adopted in Indonesia is to use the Self Assessment System in this way, the Taxpayer is authorized to calculate, report, and pay his own taxes. SPT reporting can be done in two ways, namely by manual and electronic systems. Tax returns (SPT) are submitted by taxpayers to the Directorate General of Taxes through the Tax Service Office (KPP) manually. This means that the SPT is submitted in hardcopy (paper form) that has been provided by the Tax Service Office. Along with the development of science and technology, especially in terms of computerization and the world of the internet, the Directorate General of Taxes has adopted a new technological innovation, namely internet technology, which is used as a service tool that makes it easier for taxpayers to fulfill their obligations.

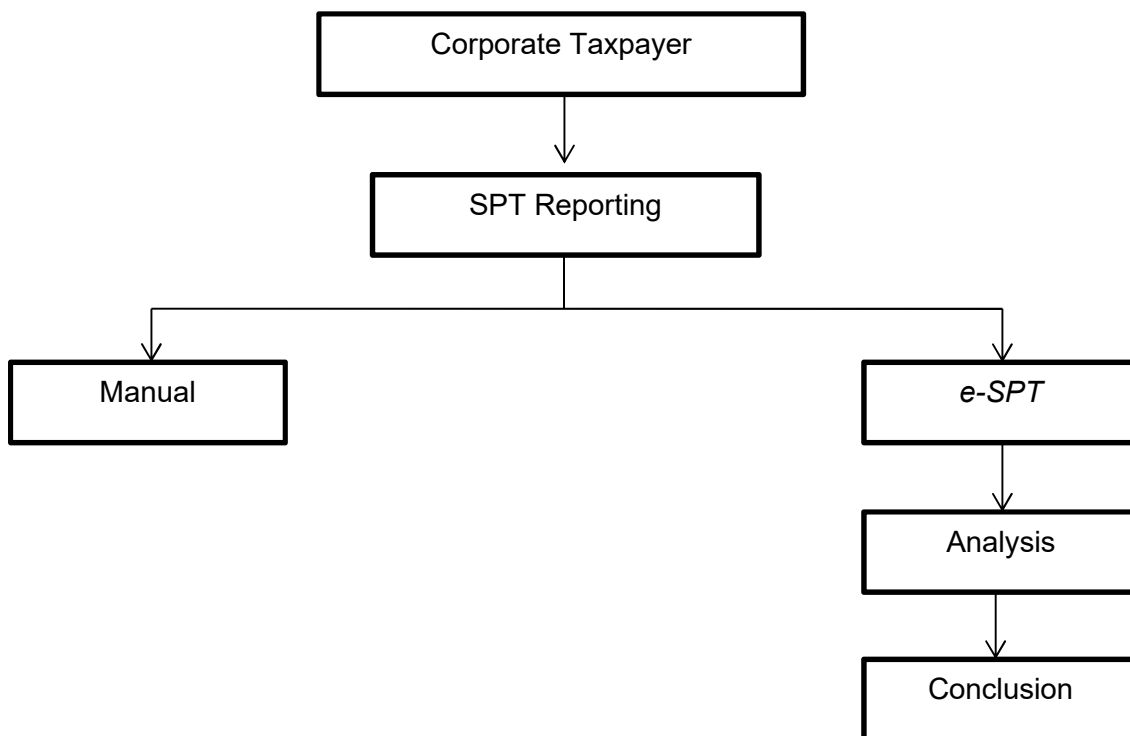


Figure 1. Thinking Framework

3. METHODS

Population and Sample In this study, the authors used a descriptive approach, collected research data and other literatures and then described them in detail to determine research problems and find solutions. The variables in this study are SPT (Tax Return) and Electronic Tax Reporting System (e-SPT). The types of data used in this research are quantitative and qualitative data. The data generated from this study are primary data and secondary data. Primary data, namely raw data taken by the researcher himself (not by other people) from the main source for the purpose of his research, and the data previously did not exist. Secondary data, namely data that is already available which is quoted by the researcher for the purpose of his research.

Data collection techniques that the authors use in research by means of documentation and interviews. Documentation, namely by collecting data related to the submission of the Company's Annual e-SPT from 2014-2018 and the number of registered taxpayers from 2014-2018. Interviews, namely by conducting interviews with the KPP Pratama Medan Kota which can provide information so that the authors obtain clear and complete data and information.

The data analysis techniques used in this research are requesting and collecting data, calculating the percentage of the number of corporate taxpayers who submit SPT via e-SPT or manual and corporate taxpayers who do not submit SPT then compare with the total number of corporate tax returns, describe the data, namely the author in this case it describes the data obtained, provides reasonable information with existing data, and explains the results of this study using sentences in narrative form.

4. RESULTS

Application of e-SPT Corporate Income Tax at KPP Pratama Medan Kota

The application of e-SPT at the Medan Kota Pratama Tax Office has been socialized since 2013 so that in 2014 taxpayers have been able to report SPT electronically but in 2014 we can see the data that researchers received from the Data and Information Center Section of KPP Pratama Medan Kota, it is seen that there were 10,772 registered corporate taxpayers in 2014 and not a single corporate taxpayer who reported the SPT using e-SPT. In the year of 2015 There were 10,751 registered corporate taxpayers and 511 who reported SPT using e-SPT, an increase from the previous year which did not exist at all with a percentage of 4.7%. In 2016 there were 11,353 registered corporate taxpayers and 686 who reported SPT using e-SPT, an increase from the previous year with a percentage of 6%. In 2017 there were 11,957 registered corporate taxpayers and 2,178 who reported SPT using e-SPT, an increase from the previous year with a percentage of 18.2%. In 2018 there were 12,524 registered corporate taxpayers and 2,848 who reported SPT using e-SPT, an increase from the previous year with a percentage of 22.7%. Registered corporate taxpayers and corporate taxpayers who report SPT through e-SPT have increased every year. However, the percentage of the number of Corporate Taxpayers who report SPT using e-SPT every year is still very low, namely with the percentage below 50%. Many Corporate Taxpayers still report SPT using manuals and there are also many Corporate Taxpayers who do not report SPT either manually or electronically.

Causes of Corporate Taxpayers not reporting SPT through e-SPT

The e-SPT application often experiences database errors which can make it difficult for taxpayers to report SPT electronically so that it affects state revenues. The database error itself occurred due to the inadequate condition of the taxpayer's electronic device to access the e-SPT application itself. Lack of understanding level of corporate taxpayers about reporting annual SPT through e-SPT. Taxpayers do not understand how easy it is to report SPT electronically and taxpayers are still allowed to report SPT manually.

Many taxpayers do not understand the procedures and procedures for submitting manual and electronic SPT properly and correctly, are not accurate in calculating the amount of income tax, even there are incomplete SPTs. According to Law No. 28 of 2007 concerning General Provisions and Procedures for Taxation Article 3 paragraph (1) states "Every taxpayer must fill in the Tax Return correctly, completely, and clearly, in Indonesian using Latin letters, Arabic numerals, units of rupiah currency, sign and submit it to the Office of the Directorate General of Taxes ". Taxpayers can submit SPT electronically through an application service provider company appointed by the Directorate General of Taxes.

Taxpayers can make an e-FIN application to the nearest Tax Office to use the electronic system. The application process takes 2 hours after being submitted or one day after being submitted. After the Taxpayer's e-FIN application is granted, the Taxpayer will receive several digit numbers to access the Online Tax Service List and will receive a verification code. After that, the taxpayer can fill out the SPT form electronically on the e-SPT application, after all the data has been inputted correctly and completely, then save the file, the file is called CSV.

Negligence of the Corporate Taxpayer to submit the Corporate Annual Tax Return. There are still many corporate taxpayers who do not submit their SPT electronically or manually due to non-compliance with their tax obligations, as well as their ignorance of the sanctions that will be imposed on the taxpayer. If the public is aware of the submission of annual tax returns, the level of compliance in paying taxes and submitting SPT increases. Taxpayers do not know about tax sanctions, both administrative sanctions (fines, interest, increases) and criminal sanctions, so they ignore the submission of annual corporate tax returns. Another fact that public interest is still very low in reading, especially in reading regulations related to taxation sanctions, this makes it even more difficult to comply with the

taxpayer's tax obligations. According to Law No. 28 of 2007 concerning General Provisions and Tax Procedures.

5. CONCLUSION

From the results of this discussion, the researchers drew the following conclusions:

1. The implementation of e-SPT at KPP Pratama Medan Kota is in accordance with the provisions of tax administration and tax laws and regulations. Taxpayers who report their Annual SPT to Medan Kota KPP Pratama via e-SPT from 2014 to 2018 are still categorized as low. Because taxpayers who carry out their annual SPT reports through e-SPT from 2014 to 2018 are still below 50%.
2. The cause of Corporate Taxpayers not submitting SPT electronically is because the electronic SPT reporting system often occurs with database errors which results in difficulties for taxpayers in reporting SPT through the e-SPT application and lack of understanding of Corporate Taxpayers about reporting SPT via e-SPT and taxpayer indifference its tax obligations. Taxpayers do not know about tax sanctions, both administrative sanctions (fines, interest, increases) and criminal sanctions, so they ignore the submission of annual corporate tax returns.

SUGGESTION

The number of taxpayers at the Medan Kota Pratama Tax Office who reports the Annual Tax Return through e-SPT is still very low. Therefore, in order to increase the number of taxpayers who report their annual tax returns through e-SPT, socialization should be carried out more frequently than in the previous year to taxpayers, both direct and indirect socialization which contains the benefits and convenience of using e-SPT and procedures for implementing Annual SPT reporting through the e-SPT application in order to improve services to taxpayers so that they can achieve revenue targets.

LIMITATIONS

This research was only conducted on registered taxpayers at KPP Pratama Medan Kota, where the only taxpayers who have used e-SPT are corporate taxpayers. So that the analysis results obtained only apply to Corporate Taxpayers. The research period uses data from 2014 to 2014, wherebecause this system is still new so that in its implementation there are still shortcomings and there are still many things that must be understood related to the readiness of human resources, facilities and equipment so that it takes a long process and time, besides having to follow the development of information technology.

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