

Application of the E-SPT System in Increasing Taxpayer Compliance in Desa Pematang Serai

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Abstract:

The Law on General Provisions and Tax Procedures stipulates that taxpayers are individuals or entities (including taxpayers and tax collectors) who have tax rights and obligations in accordance with the provisions of tax laws and regulations. Funds given to a village come from the State Budget and Regional Budget. In practice, it is a payable tax according to the type of transaction. Therefore it is necessary to understand the taxation aspects of village officials in managing village finances by understanding the obligation to deduct or collect PPh 21, PPh 23, PPh 4 paragraph 2, VAT. ESPT PPh 21 is a notification letter, where this letter is known as a letter used by taxpayers to report all calculations, and or tax payments Armed with a good understanding of the types of transactions and taxes owed, it is hoped that tax practices in the village will comply with applicable laws and regulations.

Keywords: taxpayer; tax law; income tax.

Introduction

The Directorate General of Taxes is an institution under the Ministry of Finance of the Republic of Indonesia whose job is to secure state revenues from the taxation sector. Every year state revenues from the taxation sector always increase. This is in accordance with the government's expectations, that in the future the taxation sector can finance all development financing. To further increase state revenues, the Directorate General of Taxes (DGT) has implemented tax extensification and intensification programs. One way to intensify taxation is to optimize state revenue so that there are no leakages in the tax collection process. In addition, the tax intensification method is easier, faster and more accountable, so that citizens feel comfortable in making tax payments.

Tax revenue is the main source of state revenue used in financing and development. Tax aims to improve people's welfare through the improvement of public facilities. Tax allocations are not only given to people who pay taxes but also to the interests of people who do not pay taxes, the role of tax revenue for a country becomes very dominant in supporting the running of the government (Lingga, 2012). In the tax collection system, the participation of taxpayers is needed in carrying out their tax obligations. This can determine the target of tax revenue. When the tax potential is balanced with the actual tax revenue realization, then tax revenue can be said to be optimal. Therefore, the realization of tax revenue is strongly influenced by taxpayer compliance factors, as well as fundamental improvements and changes in all aspects of taxation. Tax administration reform was carried out by DGT as a form

of improving the quality of tax services to taxpayers, one of which was the development of tax payable reporting using electronic SPT (e-SPT).

Village funds obtained by each village from government are quite large, of course they need good management so that fraud does not occur. The village head and his apparatus must be accountable for the management of resources and the implementation of the policies entrusted to the reporting entity in achieving the objectives set periodically. This community service activity is a mentoring activity that helps individual taxpayers, especially in the village of Pematang Serai, fill out and report the 1770 SS Annual Income Tax Return for Individual Taxpayers using e-filing. Filling and reporting of SPT electronically are mandatory for individual taxpayers (Lukman et al., 2018). Assistance in filling out and reporting the Annual Income Tax Return for Individual Taxpayers 1770 SS by using e-filing contributes to the state and taxpayers in maintaining compliance as taxpayers, as well as a forum for lecturers and universities in carrying out the *Tri Dharma* (the three main responsibilities) of higher education, namely community service.

Research Methods

Researchers conducted this study using a qualitative approach. A qualitative approach emphasizes more on aspects of in-depth understanding of a problem rather than looking at problems for research generalization. This Research Methods prefers to use in-depth analysis techniques, namely examining problems on a case-by-case basis because qualitative methodologies believe that the nature of one problem will be different from other problems. The aim of this qualitative research approach is not a generalization but a deep understanding of a problem. Qualitative research functions to provide substantive categories and qualitative research hypotheses.

Results

A village is a legal community unit that has territorial boundaries that are authorized to regulate and manage government affairs, local community interests based on community initiatives, origin rights, and/or traditional rights that are recognized and respected within the government system of the Unitary State of the Republic of Indonesia (Permendagri No. 113 of 2014). Village is found everywhere in this world, as a small community, tied to a certain locality both as a place to live and to meet their needs, depending on the agricultural sector (Indrizal, 2006). The progress of a country is basically determined by the progress of the village, because there is no developed country without advanced provinces, no advanced provinces without advanced districts and cities, and no developed districts and cities without advanced villages and sub-districts. This means that the basis of a country's progress is determined by the progress of the village (Soleh and Rochmansjah, 2015).

There are some efforts made by the government to realize tax awareness so that taxpayers are more obedient to the tax obligations. They include improving the quality of tax office services, making it easier for taxpayers to fulfill tax administration obligations such as e-SPT services, holding tax socialization which will provide understanding to taxpayers regarding their rights and their obligations, and simplifying the taxation system as well as conducting audits to determine the tax payable (Rustiyaningsih, 2011).

Indonesia is a developing country that uses taxes as one source of primary income to fund all kinds of needs. The role of taxes plays a primary role in the state's

annual income and spending rules (APBN). Load rate tax can put stability to the availability of government revenue sources. Indonesian tax management develops progressively using organizational changes, systems, infrastructure, regulation, tax management tools, and others that contribute to state revenue. Tax revenue from Pematang Serai Village, Tanjung Pura District, Langkat Regency which is registered with the Binjai Pratama Service in 2021 is Rp. 15,541,828,371, and in 2022 it is Rp. 9,257,097,658.

Due to the Covid-19 virus that attacked Indonesia since March 2020, tax receipts in 2022 experience declined. Tax revenue has also decreased because many MSMEs were not selling. There are 76,684 MSME taxes registered as SPT taxpayers in 2022, but only 50,968 have reported SPT. On the other hand, the number of MSME taxpayers who are registered on the SPT in 2022 is 70,717, but only 50,602 are reported to the SPT.

The application of the e-SPT system is to make it easier for villages to process applications for taxpayer registration. The e-Registration system will look for where the NPWP registrant should register, where it will make it easier because they don't have to come to the KPP. The validation with NIK from DISPENDUK also facilitates the processing of taxpayer registration. e-SPT also functions to create the same format in all Tax Offices. In addition to facilitating the processing of NPWP registration by the village, the e-SPT system also makes it easier for taxpayers to register NPWP.

1. Registration for NPWP

NPWP is registered using the name of the village/village treasurer. Individuals appointed as village treasurers must have a personal NPWP and the NPWP of the village treasurer. The requirements that must be completed to have a village treasurer's NPWP are a photocopy of the letter of appointment as village treasurer, as well as a photocopy of the treasurer's KTP concerned, then fill out the treasurer's NPWP registration form (Official, 2014).

2. Report PPH 21

Taxes deducted by the village treasurer relating to the payment of salaries, wages, bonuses, incentives or other payments to individuals. This includes payments to individual village treasurers themselves, if they exceed the non-taxable income limit (PTKP), then the village treasurer is obliged to deduct taxes for himself. If the income recipient does not have an NPWP, Article 21 Income Tax will be deducted at a rate of 20% higher than the tax that should be withheld.

Discussion

According to the Minister of Home Affairs Regulation No. 20 of 2018 concerning village financial management, article 58 paragraphs 1 to 4 regulates aspects of village taxation which include:

- Every disbursement of the Village treasury that causes a burden on the Village Expenditures budget is subject to tax in accordance with the provisions of the applicable laws and regulations regarding taxation.
- Head of Finance as a tax collector performs tax deductions on Village treasury expenditures.
- Withholding taxes includes spending on Village treasury expenses for personnel, goods/services, and capital.

- The Head of Finance is obligated to deposit all collected tax revenues in accordance with the provisions of the laws and regulations.

According to the Regulation of the Minister of Finance of the Republic of Indonesia Number 241 of 2014, village funds are originating from the APBN which are intended for those transferred through the district and city APBD which are used to finance government administration, development implementation, community development, village treasurer as a mandatory collection. Income Tax (PPh) and other taxes, must deposit all deductions and taxes collected into the state treasury account in accordance with the provisions of the legislation.

Based on the regulation from the Directorate General of Taxes (DGT) number PER – 14/PJ/2013 regarding SPT Period PPh from Article 21 and or Article 25 which has been reported by the tax cutter in paper form or hard copy as well as e-SPT PPh 21 whose report is submitted by the media electronic. e-SPT PPh 21 is taxpayer SPT data that has an electronic form and the data is made directly by the WP (taxpayer) using the ESPT PPh 21 application where the application has been officially prepared by the Directorate General of Taxes (DGT).

Electronic SPT PPh 21 along with attachments will be reported using electronic media such as CDs, flash drives, and others which will be given to the tax service office (KPP) where in this office the taxpayer (WP) is registered. Only by using e-SPT Income Tax 21, this electronic system is capable of recording, maintaining, and generating electronic power from the SPT and printing the taxpayer notification letter, along with its attachments.

Conclusion

e-SPT and e-Filing succeeded in increasing registration of NPWP by individual taxpayers and SPT reporting by individual taxpayers. Even though e-SPT and e-Filing have succeeded in increasing the number of individual taxpayers and individual SPT reporting, tax revenue from individuals is still fluctuating. This illustrates that there is a presumption that e-SPT and e-Filing are not related to tax revenue, but there are other factors that may come from the influence of inflation, tax audits and the number of taxpayers.

The village treasurer is required to register to obtain an NPWP at the local Tax Service Office (KPP), with the requirements that must be met are: a photocopy of the appointment letter as village treasurer and a photocopy of the KTP of the village treasurer concerned. PPh Article 21, is a tax deducted by the village treasurer relating to payments: salaries, wages, honoraria, commissions, fees, rewards for activity participants, bonuses, attendance fees, and other rewards in any form.

PPh Article 23, deducted from the income received by partners for rent (not including land and or building leases), as well as fees for management services, technical services, consulting services, and other services, other than those that have been deducted from Article 21 Income Tax. Barriers from the e-system -SPT/e-Filing encountered by the village treasurer comes from the Human Resources factor, namely the lack of knowledge of the taxpayer and from the Technology factor, namely the server slows down during the final reporting period. Efforts made by the village head are to socialize, open consulting services and create a special room for residents of Pematang Serai village to report SPT with the e-SPT/e-Filing system.

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