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Internal Personal Taxpayer Compliance Analysis Submitting Annual SPT At KPP Pratama Denpasar Barat Year 2019-2021

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Abstract: The most important measure of the level of taxpayer compliance is known from whether the taxpayer has submitted an SPT or not. The number of SPT reports by WPOP at KPP Pratama Denpasar Barat increased but did not reach the Main Performance Indicators (MPI) in taxpayer compliance in submitting SPT. This study was conducted to determine the level of development of WPOP compliance in the submission of the 2019-2021 Annual SPT and the obstacles that affect the level of SPT reporting as well as efforts to overcome these obstacles. This research uses descriptive qualitative research. This study collect data through interviews, observation and documentation. This study uses analytical techniques consisting of data reduction, data presentation and drawing conclusions. The results showed that the increase in SPT reporting did not reach the KPI because there were still many WPOP who had not reported their Annual SPTs because did not understand how to report SPT. Obstacles that affect the non-attendance of WPOP to the KPP after being given a warning letter, WPOP has died or moved residence, the difficulty of the Account Representative in dividing the time and network of online reporting facilities which are usually often problematic due to the large number of people accessing it. Efforts were made to prepare officers early and invite third parties, conduct outdoor publications, remind the obligation to report Annual SPT, conduct socialization through social media, carry out joint annual SPT filling and still allow manual.

Keywords: taxpayer compliance, submission of tax returns, individual taxpayers, taxpayer barriers

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Introduction

The Tax Collection System in Indonesia is based on the Law of the Republic of Indonesia Number 16 Year 2009 using the Self Assessment System. The existence of a significant relationship and influence between the Self Assessment system and taxpayer compliance will increase taxpayer compliance if the implementation of the system improves for the better (Sukiyaningsih, 2020). Taxpayers in this system have the obligation to independently calculate the amount of tax owed then pay and report to the tax service office where the taxpayer is registered (Rizki, 2018). There are two kinds of compliance, namely formal compliance and material compliance (Mauleny et al., 2020). Submission of tax reports through the Annual Tax Return (SPT) includes formal tax compliance indicators (Waluyo, 2020).

The results of the research by Beloan et al. (2019) which show that the non-compliance of Individual Taxpayers (WPOP) in SPT reporting is largely due to the lack or even the absence of education received as taxpayers. Supported by the results of research conducted by Novita (2021) the obstacles faced such as Taxpayers do not know their obligations to report Annual SPT, Taxpayers know their obligations to report Annual SPT but do not report and Taxpayers are constrained by technology. Research related to SPT reporting compliance by WPOP has been carried out by other researchers, one of which is research conducted by Rachmat et al. (2020) regarding the effect of tax knowledge and taxpayer awareness on WPOP Annual Income

Tax SPT reporting compliance. The results in this study, namely between taxpayer awareness of taxpayer compliance in submitting SPT and tax knowledge on taxpayer compliance in submitting SPT have a positive and significant effect. Another study that examined the level of WPOP compliance in reporting their annual tax returns, namely by Suci Rachmadan et al. (2021) stated that there was a result of taxpayer awareness, tax incentives, and knowledge of tax compliance for individual taxpayers. Another study was also conducted by Antin (2021) with the results that the level of submission of compliance was sufficient for the WPOP Annual Income Tax Return for the 2018-2019 tax year at the KPP Pratama Purwokerto. But to achieve a better size still needs attention. Lack of understanding and awareness regarding the reporting of Annual SPT by taxpayers as well as the limitations of Human Resources (HR) at KPP Pratama Purwokerto are obstacles that affect the level of compliance with WPOP Annual SPT reporting.

With that, I am interested in conducting research on the West Denpasar Primary Tax Office, which is the tax office with the highest number of taxpayers in Denpasar. The number of Individual Taxpayers (WPOP) increased and the number of SPT reporting by WPOPs also increased but did not reach the Key Performance Indicators (KPI) as shown in Table 1:

Tabel 1. Data WPOP

Year	Total WPOP	Number of WPOP Mandatory SPT	Number of SPT Reports	MPI	WPOP Compliance Ratio
2019	112.561	89.970	43.408	75%	48%
2020	116.637	60.227	44.426	81%	74%
2021	128.983	48.243	45.153	100%	94%

Source: data processed from KPP Pratama Denpasar Barat

So based on the background that has been described previously, I am interested in examining the causes of WPOP not reporting their taxes and what obstacles are felt by KPP that can affect SPT reporting and whether there are efforts made by KPP to overcome these obstacles so that the researcher takes the title "Analysis of Taxpayer Compliance Individuals in Submission of Annual SPT at KPP Pratama West Denpasar in 2019-2021".

Method

The place in this research is the West Denpasar Tax Service Office (KPP) with the address at Jalan Raya Puputan No. 13, Renon, Denpasar. The time of the study was carried out from June to July 2022. This study used descriptive qualitative research that could provide a clear picture of the problem being studied, namely the SPT Reporting by WPOP at the West Denpasar Pratama Tax Service Office. In this study, primary data is used which is data obtained by researchers from the data source directly and use secondary data sources are obtained by researchers through various existing sources or researchers are second-hand (Siyoto & Sodik, 2015). The data collection techniques used are:

1. Interview

Interviews were conducted to obtain information about the research and collect data through questions and answers and discussions with research subjects or informants who know information about the problems in this study. The informant selection technique in this study used purposive sampling. Purposive sampling is a sampling technique that involves certain considerations and selections (Siyoto and Sodik, 2015). The informants in this interview were the Head of the Service Section, the Head of the Supervision Section and 100 Individual Taxpayers through the google form.

2. Observation

Observations were made at West Denpasar KPP Pratama in order to obtain more in-depth data through the results of observations.

3. Documentation

In this research, documentation is needed by collecting documents in the form of images and documentation electronically. Examples of documentation in this study are the number of WPOPs, the number of WPOPs who report their Annual SPTs as of December 31, 2019 to 2021, pictures of the SPT Submission KPI manual, and Organizational Structure.

In this study using descriptive qualitative data analysis techniques that analyze several explanations of the discussion based on the research results obtained through research techniques. The analysis technique used consists of:

1. Data Reduction

Data reduction is the first step of this data analysis. This data reduction is done by summarizing and focusing on the important things in the form of the number of WPOPs, the number of SPT reports, as well as data on KPI. With less data after being reduced it will provide a clearer picture than before.

2. Data Presentation

For qualitative research, data can be displayed in the form of brief descriptions, charts, relationships between categories, flowcharts, and the like (Mardawani, 2020). The existence of data presentation makes it easier for researchers to understand the data and plan the next stage based on what has been understood. In presenting this data, in addition to descriptive text about the explanation of the problems that occur, the researchers also present in the form of tables.

3. Drawing Conclusions and Verification

Conclusions are drawn when the previous data analysis steps have been carried out. When the data has been presented according to the problem, the researcher can draw conclusions related to the results of the analysis of the data to determine WPOP compliance in submitting SPT as well as to find out the obstacles that occur and the efforts made.

Result and Discussion

1. Causes of Individual Taxpayers Not Reporting Annual SPT At KPP Pratama Denpasar Barat Year 2019-2021

Based on the results of interviews with several WPOP taxpayers and authorized officers at KPP Pratama Denpasar Barat, the biggest cause of non-reporting of WPOPs is due to the lack of understanding of taxpayers in reporting SPT and lack of awareness of WPOPs towards their obligations to report SPT. The results of this study are supported by research conducted by Burhan Zulhazmi and Kwarto (2019) which states that taxpayer awareness is related to the active role of taxpayers in fulfilling tax obligations voluntarily without being forced by anyone, in addition when taxpayers understand and understand the meaning of, the purpose, and function of paying taxes is also the awareness of taxpayers. With that it is concluded that the increase in better tax compliance is influenced by high taxpayer awareness as well.

The submission of the Annual SPT is also inseparable from the use of technology (online) such as the use of e-Filing in accordance with the provisions in DGT Regulation No. Per-02/PJ/2019, e-Filing is a method of submitting SPT through certain channels determined by the Director General of Taxes. For the types of SPT 1770S and 1770SS in the e-Filing application, there are direct filling forms and for submission, especially the types of SPT 1770 and 1771 as well as other tax SPT reports, on the DGT Online e-Filing facility there is an SPT upload facility that has been made through the e-SPT application or e-SPT. The form so that the SPT can be submitted without having to come to the Tax Service Office (KPP) (Paramitha, 2018). With this

online facility, WPOP at the KPP Pratama Denpasar Barat experienced many difficulties in filling out the SPT and had to ask the KPP for help.

The cause of the difficulty of WPOP filling online reporting facilities was also felt by WPOP at KPP Pratama Tegal which was researched by Utami (2021) who stated that WPOP did not comply due to low taxpayer awareness, lack of information technology knowledge from taxpayers, use of e-Filing that has not run optimally, internet that is not working optimally. less supportive due to connectivity that often occurs disturbances, taxpayers who find it more complicated if there is an incorrect input via e-Filing. Another cause is the difficulty of WPOPs who use online reporting facilities in finding time to come to the KPP to ask for help filling out their SPT, this is because many problems occur related to online reporting such as WPOPs not understanding how to fill out SPTs and WPOPs forgetting their passwords so they cannot log in.

2. Barriers Affecting Compliance with Annual Tax Returns for Individual Taxpayers at KPP Pratama Denpasar Barat 2019-2021

At KPP Pratama Denpasar Barat, there are perceived obstacles in the service of submitting WPOP Annual SPT, these obstacles are based on the results of interviews, namely:

- a. The non-attendance of the WPOP to the KPP after being given a letter of warning may be due to the non-arrival of the letter. A warning letter is given by KPP to WPOP in accordance with Article 3 paragraph (5a) of Law No. 16 of 2009 that is, if the Notification Letter is not submitted according to the time limit as referred to in paragraph (3) or the deadline for the extension of the submission of the Annual Tax Return as referred to in paragraph (4), a Warning Letter may be issued. The warning is also intended to provide an opportunity for taxpayers who have good intentions to convey the reasons or reasons for not being able to submit an SPT if something happens that is beyond their capabilities (force majeure).
- b. If the WPOP does not come immediately after being given a warning letter and called by the KPP, the officer will pick up the SPT and the obstacles are such as the WPOP has died or has moved residence when the officer is looking for spaciousness. As referred to in the Regulation of the Minister of Finance of the Republic of Indonesia Number 147/PMK.03/2017 Article 12 that the head of the KPP at the request of the Taxpayer or in ex officio can delete the NPWP for the Taxpayer who does not meet the subjective and/or objective requirements in accordance with the provisions of the legislation. One of the laws in the field of taxation is individual taxpayers who have died and have not left an inheritance. So if the taxpayer has died, the family should report to the KPP so that the NPWP is deleted and has not carried out tax obligations such as submitting an SPT.
- c. Barriers from within the KPP in the form of difficulties from the Account Representative (AR) in allocating time to do their duties in serving WPOP in submitting Annual SPT or working on other KPIs in accordance with their respective duties so that this can be achieved.
- d. The network of online reporting facilities, which are usually when reporting is due, is often problematic because of the large number of people accessing it. Similar obstacles were also found in research by Sinaga (2021), namely researching the online tax reporting system through e-Filing and there are still many shortcomings that affect the convenience of taxpayers during the annual tax reporting process through e-Filing, such as network delays and disturbances and errors.

3. Efforts of West Denpasar KPP Pratama in overcoming obstacles that affect compliance with the 2019-2021 Annual SPT submission

The efforts of West Denpasar KPP Pratama in overcoming the obstacles that affect the level of compliance in submitting the WPOP Annual SPT are:

- a. Prepare officers early and invite third parties such as volunteers from universities to anticipate the number of taxpayers because the tendency of people to submit SPT at the end of reporting sometimes causes WPOPs to wait longer, if taxpayers come earlier to be assisted in reporting their taxes, it certainly does not take longer because West Denpasar KPP Pratama has prepared more officers. In a study conducted by Darmayasa et al., (2020) it was stated that the volunteer tax variable had a positive and significant effect on WPOP compliance. These results indicate that the role of tax volunteers is able to direct WPOP towards compliance.
- b. Doing outdoor publications such as putting up banners, banners regarding Annual SPT reporting at several strategic points with awareness from taxpayers when they see these outdoor publication facilities they remember their obligation to submit Annual SPT.
- c. Efforts are also made electronically through SMS blast and WA blast to taxpayers to remind taxpayers of the obligation to report Annual SPT, specifically for email blasts, only the authority of the DGT head office so that KPP Pratama Denpasar Barat does not attempt to email blast. Socialization regarding tax knowledge such as tax reporting maturity is also carried out through live Instagram and Facebook facilities owned by KPP Pratama Denpasar Barat. Research conducted by Sari et al., (2022) also states that the delivery of information can be faster with social media. Everyone is inseparable from social media. This is used by KPP Pratama Parepare to conduct socialization through WhatsApp, Instagram, and Facebook applications. KPP Pratama Parepare's social media accounts are managed by Taxmin. Taxmin is a tax officer appointed to manage social media accounts. Taxmin is tasked with conveying information about tax reform and the latest information about taxes to the public.
- d. Direct efforts are usually carried out with employers with a large number of workers, this is the task of the supervisory section through AR by filling out the annual tax return together, besides that it also gives an appeal to employers to immediately provide proof of deduction to their employees in order to submit annual tax returns.
- e. It still allows manual use as long as the WPOP has never used online reporting facilities. If you are already using online reporting tools, then WPOP cannot switch to manual anymore but can ask for help to be guided in filling out the Annual SPT.

Conclusion

Based on the results obtained in research related to the analysis of individual taxpayer compliance in submitting the annual SPT at KPP Pratama Denpasar Barat in 2019-2021 through data and interviews that have been carried out, it can be concluded as follows.

The cause of WPOP not reporting the SPT is that they do not understand and lack of awareness of WPOP in reporting the Annual SPT because they do not know about taxation, especially SPT reporting, WPOP does not have time to come to the KPP to take care of SPT reporting. The obstacles that affect the reporting of the Annual SPT at the KPP Pratama Denpasar Barat are the absence of the WPOP to the KPP after being given a warning letter, when taking the SPT pick-up action the obstacle is that the WPOP has died or has moved residence when the officer is looking for spaciousness but is not reported to the KPP. The obstacles from within the KPP are in the form of difficulties from the Account Representative (AR) in dividing the time to do their duties and the network of online reporting facilities, which are usually when reporting is due, it is often problematic because of the large number of people accessing it.

Efforts made by West Denpasar KPP Pratama are to prepare officers early and invite third parties such as volunteers, to carry out outdoor publications such as installing banners, banners, banners regarding annual SPT reporting. Efforts are also made electronically through SMS blast and WA blast to taxpayers to remind taxpayers of the obligation to report annual tax returns. Socialization regarding tax knowledge such as tax reporting maturity is also carried out through social media facilities belonging to the West Denpasar KPP Pratama. Direct efforts are usually carried out with employers with a large number of workers by filling out the annual tax return together. It still allows manual use as long as the WPOP has never used online reporting facilities.

Based on the results of this study, it provides empirical evidence of the causes of non-compliant WPOPs in reporting SPT, namely the lack of understanding of taxation and lack of awareness of the taxpayers themselves. This strengthens previous research, namely between taxpayer awareness of taxpayer compliance in submitting SPT and tax knowledge on taxpayer compliance in submitting SPT has a positive and significant influence. The practical implication of this research is that the findings of the study can be considered by the Directorate General of Taxes in order to increase success in reporting the WPOP Annual SPT. What is very important is about overcoming the obstacles in reporting the Annual SPT, the existence of new efforts or activities both using technology and directly that can support success in reporting the WPOP Annual SPT and will make the KPI achieved at the same time all WPOPs that are required to SPT will perform obligations in reporting SPT.

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