

COMPARATIVE ANALYSIS OF E-SYSTEM EFFECTIVENESS IN TAX REVENUE BEFORE AND DURING THE COVID-19 PANDEMIC (Case Study of KPP Pratama Jakarta Kebayoran Baru I)

Pinski Aulia Pradityani¹, Arni Karina², Kumba Digidowiseiso^{3*}

Program Studi Akuntansi Fakultas Ekonomi Dan Bisnis Universitas Nasional Jakarta^{1,2,3*}

ARTICLE INFO

Keywords:

E-Registration, E-Filing, E-Billing,
Tax Effectiveness

ABSTRACT

This observation was designed to examine the comparison of the effectiveness of the E-System before and during the Covid 19 pandemic on tax revenues at KPP Kebayoran Baru I. The COVID-19 pandemic has had a broad impact on various sectors, as well as tax revenues in Indonesia. During the Covid-19 pandemic, social restrictions were enforced and people were required to comply with health protocols. In the midst of the Covid-19 pandemic situation, taxpayers must continue to carry out their tax obligations. This study used descriptive qualitative method. The data used in this observation is secondary data from KPP Kebayoran Baru I. The object of this research is KPP Kebayoran Baru I which is located in South Jakarta City. The researcher conducted an internship to obtain the required data, such as E-Registration, E-Filing, E-Billing data at KPP Kebayoran Baru I. The results of the research showed that there was an increase in NPWP registration and an increase in tax revenue. This proves that E-Registration and E-Billing are effective, so there is an increase. This increase in NPWP registration occurred due to the need for work requirements. And tax revenues increased because economic conditions during the Covid-19 pandemic were still stable. However, the other thing is that E-Filing is still not effective due to the limitations of the system used.

E-mail:

pradityani@gmail.com
arni.karina@civitas.unas.ac.id
kumba.digdo@civitas.unas.ac.id

Copyright © 2023 Economic Journal. All rights reserved.
is Licensed under a Creative Commons Attribution-NonCommercial 4.0
International License (CC BY-NC 4.0)

1. INTRODUCTION

The Director General of Taxes has carried out several reforms in tax administration. Changes in tax administration are one of the tax reforms since 1983. The form of tax reform is the introduction of policies to change or reform tax administration which is called modernization. Modernization is the use of new tax infrastructure through advances in information and communication technology.

"Pre-tax reform, all tax activities including filling, reporting and payments went directly to the tax office and were done manually, the convenience of this modern tax administration system can be utilized in terms of tax services. Tax reform was carried out in stages. The first reforms began to be implemented between 2002 and 2009. During this period, the Directorate General of Taxes implemented important modifications. The first is administrative reform, combining organizational restructuring, updating business processes and improving human control systems. Then, the second reform is a change in policy, with changes to various tax laws, in addition to the availability of tax incentives. Level 2 tax reform was achieved between 2009 and 2012. At this level, changes in DJP's awareness of increasing human resources and the use of tax administration technology. Increasing human resources is a major extra and was not implemented at all in previous years." (Amelia, 2017).

Ideally, tax reform is a means of boosting tax compliance, enhancing public confidence and increasing the credibility of the tax apparatus. If the administrative system is adequate, there is great hope that the government will be able to maximize the realization of tax revenues, which will have an effect on increasing tax compliance. Ironically, Indonesia's tax compliance is still very low, as reflected in the stagnation of the tax to GDP ratio, which continues to be below other countries at 12-13%. Indonesia's tax to GDP ratio in 2019 fell to 9.76% and decreased to 8.33% in 2020.

"The Directorate General of Taxes is always active in developments by utilizing technological advances to implement tax reform through the implementation of technology through the E-System. Reforms carried out by the Directorate General of Taxes to modernize taxes with an e-system include E-Registration, E-Filing and E-Billing. "It is hoped that the reform of tax modernization with the help of

technology will result in high taxpayer compliance and high public confidence in tax management." (Aslindah, 2018)

In 2013, the era of technology and communication began with e-registration, which is an online NPWP registration system. This system allows taxpayers to register themselves as taxpayers without having to visit the tax office (KPP) near where they live. This can make things easier for taxpayers who no longer have enough time to wait for the KPP to prepare their NPWP. With digital registration, taxpayers only complete the form according to the instructions listed and scan their Resident Identification Card (KTP). Once completed, the taxpayer only waits for the NPWP card to be created and sent to the taxpayer's registered address. However, this machine still has weaknesses, such as uncertainty in the delivery time of NPWP cards.

The Ministry of Finance issued Minister of Finance Regulation Number 9 of 2018 (PMK-Sembilan/PMK.03.2018) concerning Obligations to Implement E-Filing. The regulations starting from April 1 2018 call for the use of e-filing to report SPT PPh 21/26 and VAT. The government has removed reporting requirements for mass tax returns with nil status. E-Filing is a form of modernization of DJP administration for submitting Tax Returns (SPT) via the network website www.pajak.go.id or application service provider appointed by DJP. This is to eliminate the need for Taxpayers to fill out SPT manually to submit SPT with long queues and a long time. In this way, taxpayer compliance can be reduced. The online SPT reporting process through this system begins with submitting an Electronic Filing Identification Number (EFIN) application by visiting the nearest KPP. After receiving the EFIN, taxpayers can register and file in the tax return system. After the taxpayer registers with the tax reporting system, the taxpayer can fill in the SPT online or make it offline via the eSPT application and upload the CSV file as output to the tax reporting system.

E-Billing is an electronic tax payment system where the tax billing code is generated in the SSE online tax application, which is part of the country's tax system. This system is regulated by the biller of the Directorate General of Taxes who implements an accounting system. Taxpayer code is an identification code issued by the billing system for certain payments or deposits by taxpayers. With E-Billing, taxpayers can complete tax transactions more quickly and accurately.

1. This system is very easy for users to use. Real examples of the benefits of E-systems are:
2. Taxpayers can use E-Registration as a means of registering NPWP wherever they are without having to go to the tax office.
3. On-line SPT reporting via e-filing: using e-filing can minimize the burden of tax administration and also go paperless.
4. Payment of tax bills via e-Billing, namely by making bills via ATM, bank or EDC machine. (Rysaka, 2015)

Tax revenues will increase if the number of taxpayers is high. Efforts to increase tax revenues are not entirely based on the role of the Directorate General of Taxes or tax officers, but rather taxpayers must be aware of their obligations. The DJP has made great efforts to increase tax revenues. The way to do this is tax reform. Indonesia's tax reform changed the basic system, from an official assessment system to a self-assessment system. The self-assessment system gives taxpayers freedom to calculate, pay and report their tax obligations. High trust in Tax Administration is expected to increase taxpayer compliance. Therefore, to support increased taxpayer compliance, it is necessary to improve the tax administration system from official assessment to self-assessment. (Intan Thesis, nd)

The SARSCoV2 virus was first discovered in China at the end of 2019 and spread throughout the world in June 2021. This disease has the official World Health Organization name as COVID 19. The global COVID 19 pandemic has had a major impact on all sectors. Considering the high death rate due to this pandemic, the virus outbreak has become a frightening ghost in society. This pandemic not only has a direct impact on people's health and lives, but also changes people's lifestyles. Positive and dynamic people must implement the recommendation #stayathome. With this complaint, people must limit direct contact with many people, or what is better known as social distancing.

This limited space for movement has given rise to many social phenomena, including the increasing use of online systems. There is a Covid-19 pandemic. DJP strives to continue to provide the best service by paying attention to conditions during this pandemic. One of them is by limiting the direct activities of officers and taxpayers. All systems are completely routed through various online services that have been provided.

There is a lot of research regarding e-system implementation with the aim of knowing the scope of e-system implementation. According to Rysaka, the use of e-systems in taxation has increased every

year, namely in the use of SPT and E-Filing. According to Aslindah, the existence of this e-system has a positive influence on taxpayer compliance.

In research conducted by Putriyanti 2018 regarding Analysis of the Effectiveness of the E-System in Tax Revenue at the Jambi Primary Tax Service Office, it shows that the implementation of the tax e-system at the tax service office has had good results, this is shown in the increase in tax revenue every year.

2. METHOD

This study used descriptive qualitative method. The data used in this observation is secondary data from KPP Kebayoran Baru I. The object of this research is KPP Kebayoran Baru I which is located in South Jakarta City. The researcher conducted an internship to obtain the required data, such as E-Registration, E-Filing, E-Billing data at KPP Kebayoran Baru I. The data was analyzed using non-statistical analysis, namely descriptively. In this research, all data obtained by the author were from data provided by KPP Kebayoran Baru I staff.

1. Data reduction (Data reduction)
Sorting out the data needed in the research, the author took data on the use of E-Registration, E-Filing, E-Billing for the specified period, namely, before Covid-19 (January-September 2019) and after Covid-19 (January - September 2020)
2. Data Display (Data Presentation)
The data that has been reduced is then displayed in table form which shows that there is a comparison of the effectiveness of using this E-System. For this analysis, a simple calculation is used, namely,
3. Conclusion Drawing/ Verification
Providing conclusions regarding the research results, explaining the comparison of the effectiveness of this E-System before and during Covid-19. What factors influence the increase or decrease in the use of this E-System.

3. RESULTS AND DISCUSSION

General History of KPP

"In 1966, the establishment of a tax office was legalized in South Jakarta, precisely on Jl. KH Ahmad Dahlan No. 14 A, Kebayoran Baru, South Jakarta, named Kebayoran Income Tax Inspection Office. In 1974 it was replaced by the Directorate General of Taxes, South Jakarta Dua. Then, due to changes in time and circumstances, in 1994 he was again transferred to the Jakarta Kebayoran Baru Tax Service Office (KPP JKB). Finally, in 2002, Jakarta Kebayoran was transformed into the Kebayoran Baru Satu Tax Service Office." (Sandra, 2018)

The initial operations of the Jakarta Kebayoran Baru One KPP were merged. Because activities were disrupted, in 2002 KPP Jakarta Kebayoran Dua was moved to a new building and KPP Jakarta Kebayoran Baru Satu still occupied the old building.

Code of Ethics for the Kebayoran Baru One Primary Tax Service Office

In carrying out their duties, all KPP Pratama Jakarta Kebayoran Baru Satu employees are required to comply with the DJP Personnel Code of Ethics, as regulated in Law Number 1 of the Minister of Finance. 1 / PM / 2007, adopted in Jakarta on July 23 2007 in connection with the Code of Ethics for Employees of the Directorate General of Taxes. The DJP employee code of ethics is a standard of behavior that is expected in carrying out basic duties and functions as well as in daily behavior with the obligations and prohibitions stated in the Code of Ethics for employees of the Directorate General of Taxes.

The Kebayoran Baru Satu Primary Tax Service Office has the Ministry of Finance values that must be implemented which have been determined, such as the values of integrity, professionalism, synergy, service and perfection which are described as follows:

1. Integrity
Think, say, behave and act well and correctly and uphold the code of ethics and moral principles.
2. Professionalism
Work thoroughly and accurately on the basis of the best competence with full responsibility and high commitment.
3. Synergy
Building and ensuring productive internal collaborative relationships and harmonious partnerships with stakeholders, to produce useful and quality work.

4. Service
Providing services that meet stakeholder satisfaction and are carried out wholeheartedly, transparently, quickly, accurately and safely
5. Perfection
Always make efforts to improve in all areas to be and provide the best.

NPWP Registration Mechanism Before and During Covid-19

The benefits of using information technology in the taxation sector are to minimize time, be simple, accurate and paperless. The use of information technology in the taxation sector aims to improve the quality of service to taxpayers.

Research data shows that the Director General of Taxes continually updates tax laws, and Internet-related IT is now used in various fields to serve the public and track tax compliance. Tax reform via the internet, especially in the field of tax administration, namely taxation from registration as a Taxable Entrepreneur (E-registration). The presence of this electronic system simplifies the problem and does not take much time.

Table 1 Number of taxpayers at KPP Kebayoran Baru I

Year	Body	OP	Collector	Total
2019 (Prior Covid)	17222	28302	252	45776
2020 (At Covid)	19077	29410	263	48750

Based on table 1, during 2019 before the Covid-19 pandemic and during the 2020 Covid-19 pandemic there was an increase in the number of individual and corporate taxpayers registered at KPP Kebayoran Baru 1. This increase was due to the ease of the taxpayer reporting system so that taxpayers could paying taxes without having to come to the KPP, especially in the Covid-19 conditions which require restrictions on outside activities.

"Regulation of the Director General of Taxes Number PER24/PJ/2009 of March 16 2009, with procedures for registering NPWP or confirming Taxable Entrepreneurs, and data on Taxpayers or Taxable Entrepreneurs. Changes are made through the E-Registration system. However, online NPWP registration before the Covid-19 pandemic was not optimal. Because there are still many taxpayers who do it offline by visiting KPP Kebayoran Baru I. Taxpayer Identification Numbers are needed not only to fulfill the obligation to pay and report taxes, but also to obtain taxation rights, such as taking advantage of tax incentives, being subject to lower taxes and others. There are three main stages in creating a NPWP, namely: NPWP Account Registration; Filling out the NPWP Form; Submission of NPWP Form." (Regulation of the Director General of Taxes Number PER24/PJ/2009).

"NPWP registration directly or offline by coming to the KPP is submitted by filling in a form. WP must include the required documents. A written application must be submitted to the KPP or KP2KP whose place of work is the residence, domicile or residence of the Taxpayer. Applications can also be submitted directly in writing; by post; or through expedition service companies or courier services." (Sugiyanto, 2018)

After receiving all requirements for the KPP or KP2KP Registration Application, KPP or KP2KP will notify you of receipt. KPP or KP2KP will issue a NPWP Card and Registration Certificate (SKT) no later than 1 (one) working day after the acceptance letter is issued. NPWP and SKT will be sent via registered post.

NPWP registration requirements for individual taxpayers. For individual taxpayers who are not commercial or self-employed, in the following format: Photocopy of Indonesian KTP, photocopy of passport, photocopy of Temporary Stay Permit Card (KITAS) or Permanent Stay Permit Card (KITAP) for foreigners. For taxpayers who run a business or are self-employed, this is a photocopy of the business activity deed or deed of establishment issued by the authorized agency, or at least free work by a local government employee, the village head or mayor or village head or an electricity bill sheet. Or a photocopy of eKTP for Indonesian citizens and a stamp duty tax notification letter from an individual taxpayer showing that the person concerned is actually carrying out a business or is a freelance worker.

In the case of an individual who is a Taxable Entrepreneur who is a separate Taxable Entrepreneur who wishes to do so in writing based on an agreement regarding the separation of income and assets, and a married woman who has separate taxation rights and obligations, then the application must also be accompanied by: Photocopy of Card husband's NPWP; photocopy of family card; and a photocopy of the income and assets separation agreement, or a statement requiring the implementation of rights and

fulfillment of tax obligations separately from the husband's tax rights and obligations.

"NPWP registration for Corporate Taxpayers. For corporate taxpayers who are taxable entrepreneurs, tax cutters and/or excise collectors, have tax obligations based on the provisions of tax laws and regulations, including permanent business forms and contractors and/or those engaged in the upstream oil and gas business sector seeking profit. . form: for domestic corporate taxpayers, a photocopy of the articles of association and amendments thereto, and for permanent business forms, the deed of establishment of the registered office; photocopy of KTP of one of the administrators or photocopy of passport and address certificate obtained from a regional government official, at least the village head or village head, for authorized foreign nationals; and a photocopy of the business and/or activity permit issued by the trustee, or at least a statement letter from the Village Head or village head, or electricity payment from the Electricity Company's electricity bill sheet. for non-profit taxpayers, the only documents required are: photocopy of the e-KTP of one of the administrators of the body or organization; and domicile certificate obtained from the Rukun Tetangga (RT)/Rukun Warga (RW) administrators." (Andry, 2015)

"Corporate taxpayers are subject to tax only as tax withholding agents and/or tax collectors based on the provisions of tax laws and regulations, including in the form of joint operations, in the form of: photocopy of the cooperation agreement/memorandum of association which is a form of joint operation); photocopy of NPWP of each member of the Joint Operating Form which requires NPWP; a photocopy of the personal NPWP of a member of the management of a company in the form of a joint operation, or a photocopy of a passport and proof of address from a local government official, at least the village head or sub-district head if the person in charge is a foreign national; and a photocopy of a business and/or activity permit issued by the authorized agency or a location certificate issued by a regional government official, at least the village head or village head." (Putriyanti, 2016)

"With complete requirements, making a corporate NPWP can be done directly by visiting the Tax Services Office (KPP) or the Tax Services, Counseling and Consultation Office (KP2KP) whose working area includes the domicile and place of business activities." (Rosaline, 2015) "During the 2019 corona virus pandemic, the desire to register for NPWP

directly is now no longer served. Provisions regarding NPWP services are contained in SE-33/PJ/2020. As regulated in Circular Letter Number SE-33/PJ/2020, this is related to the General Guidelines for Implementing Duties in the New Normal Order within the Directorate General of Taxes. The regulations related to the Circular Letter state that as long as it refers to the development of the Covid-19 virus and considering the Circular Letter of the Minister for Empowerment of State Apparatus and Bureaucratic Reform Number 58 of 2020 dated 29 May 2020 regarding the work system of the state civil apparatus in the New Normal situation, they would like to provide suggestions- good advice for implementing overall obligations in order to adapt to the New Normal order in the midst of the COVID-19 pandemic. The reason for the need for modification is so that the overall performance of the assignment can continue effectively, even taking into account the importance of health and safety factors for employees through the implementation of health protocols in daily activities. The circular aims to; First, providing certainty that the implementation of duties and services of the Directorate General of Taxes can take place efficiently and effectively. Second, provide guidance for carrying out tasks in adapting to a new normal order that is productive and safe from Covid-19. "Third, help prevent, reduce the spread and provide protection to employees of the Directorate General of Taxes from the risk of exposure to the 2019 corona virus disease or covid-19." (Circular Letter of the Minister for Administrative Reform and Bureaucratic Reform Number 58 of 2020)

The following is NPWP registration data at KPP Kebayoran Baru I before and during the Covid-19 pandemic:

Table 2 Number of NPWP Registrations Before Covid-19 and During Covid-19

Month	2019 totals (Before Covid-19)	2020 total (On Covid-19)
Jan	190	245
Feb	262	277
Mar	240	195
Apr	229	340
May	235	108
Jun	156	464
Jul	295	491

Aug	269	230
Sept	288	295
Total	2164	2645

Based on Table 2 above, it can be seen that NPWP registration at KPP Pratama Kebayoran Baru I has increased from 2019 before Covid-19 and during Covid-19 2020. Individual taxpayers using e-Registration are quite large, namely 2957 in 2019 and 3414 in 2020. This is because taxpayers understand the use of e-registration and the E-Registration tax system has been effectively used by taxpayers.

SPT Reporting Mechanism Before and During Covid-19

"Individual Taxpayers can report their Annual SPT in two ways, namely the first by coming directly to the Tax Service Office and the second online via E-Filing before Covid-19. Individual Taxpayers can report their tax payments manually. Taxpayers can obtain an Annual SPT form according to their type of income at a place determined by the Director General of Taxes, namely at the Tax Services Office (KPP), Tax Counseling and Consultation Services Office (KP2KP) ", DJP Regional Office, DJP Head Office or by accessing the Directorate General of Taxes website. Taxpayers must report their Annual SPT no later than 3 months from the end of the Tax Year." (Agusti, 2017)

Every Taxpayer fills out the form correctly, clearly and completely. The Annual SPT form consists of a main form and attachments. Taxpayers must fill in the main form along with attachments and don't forget to sign it. After filling in the Annual Income Tax SPT, Taxpayers can submit the SPT directly to the local KPP. Taxpayers must prepare NPWP, proof deductions, financial reports or other documents required to be brought along with the completed Annual SPT form to the Tax Office. Taxpayers will receive a receipt for reporting the SPT as proof that they have reported the Annual SPT.

If a taxpayer wants to report their SPT manually, here are some steps:

1. Taxpayers simply go to the nearest KPP and get a queue number. Before coming, make sure you have proof of withholding from the company and know the EFIN (Electronic Filing Identification Number). If you don't have an EFIN, lose your EFIN, or forget your password, taxpayers can report it to the KPP to handle it directly. Taxpayers have to queue to report SPT and make EFIN. Taxpayers can also contact the KPP for further information without waiting long.
2. Taxpayers simply wait for the queue number to be called and go to the counter or table. Then you can notify the officer to file a tax report. The employee then asks to provide proof of tax withholding and asks to register or register the deposit via E-Filing. If you don't have an E-Filing account, the officers will be happy to help.
3. The tax officer will enter tax information on the withholding slip and ask for responses to questions on the E-Filing list.
4. Once finished, the officer will ask to check your email. The email will include notification that annual tax reporting has been completed.

Reporting Annual Tax Returns manually has a weakness, namely that Taxpayers have to take the time to visit the local Tax Service Office during the specified working hours. Taxpayers must also be willing to queue and spend hours and of course also incur costs to visit the Tax Office. During the pandemic, of course this method is less effective because it will create crowds and trigger the spread of Covid-19. Apart from that, it turns out that reporting the Annual Tax Return also increases the use of paper and makes it difficult for the tax office in terms of filing.

All taxpayers report income tax and VAT, which are reported regularly every month. Tax reports can be submitted manually to the tax office or electronically. However, during the current corona pandemic, personal service at the tax office is disrupted and manual reporting is no longer possible. Meanwhile, the tax reporting deadline is regulated in accordance with Law Number 28 of 2007 and is still in effect. This is explained in Article 3 with the following contents:

1. Final tax refund within 20 days after the end of the tax payment period
2. Submit an individual taxpayer's annual tax return no later than 3 months after the end of the tax year.
3. Submit the Annual Corporate Tax Return no later than 4 months after the end of the tax year.

The still-unrevealed Covid 19 outbreak in Indonesia also has an impact on tax authorities. At the same time, taxes are important to fund the sustainability of the country's life. Therefore, in the future, system tax reporting services will become mandatory, and it is necessary to start using electronic services as part of the new normal during this pandemic.

"In the next few years, Indonesia will benefit from a demographic bonus in the form of an increase

in the number of working age residents. Along with the growth of the working age population which drives the growth of Indonesian taxpayers, the government can take advantage of this opportunity to increase the participation of taxpayers, especially young people, through the E-Filing system through digital literacy. Second, updating a user-friendly system is an important factor in increasing taxpayer participation. The simplicity of the system helps taxpayers access certain types of technology. It is hoped that this feature will provide all taxpayers with access to the E-Filing system and enable them to take full advantage of the E-Filing system to fulfill their tax obligations. Third, the problem of data leakage by users is an important issue in the development of the digital world as it is today. Fully digital and online systems are more vulnerable to the threat of piracy and can disseminate important information to taxpayers, such as financial data." (Razif & Rahmawati, 2017).

The government must be able to convince the public that the E-Filing system has good security protocols to overcome taxpayer data security problems. If Indonesian taxpayers get used to using this SPT in facing future trends, people will not be bothered by reporting their taxes, so that government tax collection will also occur, especially when society enters a new era, this will be optimal. "New normal" and coexistence with Covid-19.

Tax reporting online using an electronic filing application. E-Filing is available from the Directorate General of Taxes, a tax reporting service provider. It is easier for taxpayers to file tax reporting at home. All you need to do is sit in front of a computer screen and have an internet connection so that reports can be reported safely and in real time. Taxpayers try to resolve tax problems, especially when the reporting deadline is approaching. By sending reports electronically, you can avoid heat or even rain on the way to the tax office. Electronic submissions can be made with one click, after which the Directorate General of Taxes (DJP) will accept the application and will immediately receive a registration certificate in the form of an electronic receipt (BPE).

"The Annual Income Tax SPT Form 1770 consists of three types, namely: Annual Income Tax SPT Form 1770 S, Form SPT type 1770 S is a type of Annual SPT for Taxpayers who have annual income greater than 60 million from one or more employers or subject to Final or Final Income Tax. Before filling out this form, Taxpayers must have proof of withholding 1721 A1 for private employees and proof of withholding 1721 A2 for Civil Servants; Income Tax SPT Form 1770 SS, Annual Income Tax SPT Form 1770 SS is a type of Annual SPT for Taxpayers with annual income of less than or equal to IDR 60 million from one employer. Filling out this form is very simple, just transfer all the data that has been written on proof of deduction 17121 A1 or 1721 A2; Annual Income Tax SPT Form 1770 Annual Income Tax SPT Form 1770 which is a form used by individual Taxpayers who have income from business or independent work, meaning the Taxpayer is a business owner. Examples of independent work in question include practicing doctors, consultants, notaries, beauty salons. and other casual work that requires special skills. To fill out this form, taxpayers must provide documents in the form of other income outside work, proof of A1/A2 deductions, balance sheet and profit and loss report (if using bookkeeping) or monthly recapitulation of gross turnover and costs." (Noviana, 2015)

The procedure for reporting SPT online is as follows:

1. Taxpayers must have an EFIN

EFIN (Electronic Filing Identification Number) is the number for E-filing requirements. To get an EFIN, taxpayers can take the steps below, namely: Download the EFIN form at www.pajak.go.id and fill out the form; Submit the EFIN form directly to the nearest Tax Office with supporting documents, namely an active email address, identity card, photocopy and original NPWP; After receiving the EFIN, taxpayers must immediately activate it. If they do not activate it more than 30 days after receiving the EFIN, the EFIN number will be forfeited so they will have to re-submit an EFIN request; EFIN activation is carried out on the DJP online site by typing the NPWP and EFIN numbers that have been received from the Tax Office along with the security code listed and clicking submit. Taxpayers can change the password according to the Taxpayer's wishes.

Taxpayers can also register EFIN online with the following steps, namely: Download the EFIN form and fill in the appropriate form; Photo of the form holding the original NPWP and KTP; Send the EFIN application via registered KPP email by attaching a photo of the completed EFIN application form and a photo of yourself holding your KTP and NPWP; When the process has been carried out, wait for the EFIN application to be processed by the DJP; If you have obtained EFIN, immediately activate it on the DJP online site

2. Login to the djp online site

After activating EFIN, open the DJP Online site.

3. Report Annual SPT

On the online DJP Home page there are several menus available. Taxpayers can click on the report menu to be able to report their SPT. After that, Taxpayers can choose to report taxes by filling in directly on the website using e-filing or by downloading an electronic form on the e-form menu. . This reporting is for all types of Annual Tax Returns. Temporary Personal Income Tax e-form can only be used by users of the Annual Income Tax Return forms 1770 and 1770 s. Another difference between these two reporting menus is that if you use e-filing you need an internet connection during the SPT filling process and if you use e-form the Taxpayer only needs an internet connection when downloading the form and uploading the completed form again.

Reporting the Annual Personal Income Tax SPT via e-filing can be done on the DJP website online via smartphone, while if Taxpayers use the e-form service, they are required to download and install the Viewer application so that the downloaded SPT form can be read by the laptop or computer used.

To use the e-filing service, Taxpayers can follow these steps: Click the e-filing menu. A number of questions will appear that will help Taxpayers to choose the type of form that will be used in reporting the Annual SPT. Then click create SPT, in the form data Taxpayers enter the Tax Year to be reported, the status is normal if reporting the first tax or select correction status if they wish to make corrections to the Annual SPT reporting; Fill in the Annual Tax Return form. Taxpayers must fill out the form in accordance with proof of deduction or other documents related to employment; Send SPT. If the form has been filled in, the Taxpayer can request a verification code which will be sent by email or via SMS. Enter the verification code and click send SPT. If the Annual SPT reporting is successful, the Taxpayer will receive Electronic Receipt (BPE).

The Taxpayer will receive a BPE which will be sent via email as proof that the Taxpayer has reported the SPT. If the Taxpayer has reported the SPT online then for the following Tax Year it is no longer permitted to report the SPT manually. E-filing SPT reporting must have a stable internet connection because SPT reporting is done in real time. The weakness of this system is that errors can occur when filling in the SPT or instability of the internet connection which causes the data that has been filled in to be lost and you have to start all over again. .

Through online reporting of Annual Tax Returns, it is hoped that this will be a stimulus for compliance in carrying out tax obligations. Especially during the pandemic, this system can help limit direct contact.

The following are the results of SPT reporting data using E-Filing at KPP Kebayoran Baru I before and during Covid-19:

Table 3 Number of SPT Reporting Before Covid-19 and During Covid 19

No	Type of SPT	Total Before Covid-19 (Jan-Sep 2019)	Total On Covid-19 (Jan-Sep 2020)
1	Annual Corporate Income Tax Return (IDR)	5,573	5,778
2	Annual Corporate Income Tax Return (USD)	78	74
3	OP Annual Income Tax Return	1,693	1,385
4	OP S Annual Income Tax Return	5,440	5,292
5	Annual Income Tax Return OP SS	1,783	1,591
	Total	14,567	14,120

Based on Table 3, the number of annual tax returns at KPP Pratama Kebayoran Baru I in 2019 consisting of Annual Corporate Income Tax SPT, Annual PPh OP SPT, Annual PPh OP S SPT, Annual PPh OP SS SPT was 14,567 and in 2020 the number was 1420.

The advantage of the E-Filing system, taxpayers help provide electronic means for SPT reporting, SPT reporting can be done at any time. because the system is electronic; Accuracy and avoidance of errors in general; The right E-filing application provides a double check control function for corrections, displays error messages, can be sent if the report is correct; Receive confirmation in real time (tax check). Supporting and Inhibiting Factors Faced in the Implementation of E-Filing, namely:

1. Supporting factors

Supporting this service, if taxpayers understand the mandatory annual SPT reporting for individuals for every taxpayer. Taxpayers who respect and comply with tax laws ensure that they fulfill all tax obligations, whether paying or reporting SPT. Not only paying but not reporting. Then sanctions will

be imposed. If there are sanctions, encourage taxpayers to report their taxes.

"This E-Filing service speeds up the reporting process and is flexible. Because this electronic filing system is relatively new, some taxpayers have not yet used this electronic filing service. Considering the many conveniences provided via email, taxpayers are curious and tend to try this filing service. According to researchers, outreach so that electronic archives become known to the wider community is an easy and effective way through outreach. Socialization provided by both the tax authorities themselves and the company encourages employees to reach out directly. KPP also contacts institutions directly to attract more email senders. Continuous socialization can further encourage taxpayers. Even with different socialization from tax authorities, these obstacles still exist because almost everyone has a different level of knowledge. The Internet, or Web, is an important element in implementing electronic filing services. On the other hand, the Internet not only supports electronic filing systems, but can also hinder the implementation of electronic filing. This is because Indonesia's internet itself is not evenly distributed and well distributed. Some taxpayers feel there is a problem with the internet. Especially at the end of the reporting period. That's what many other taxpayers were doing at the same time. Report SPT every year through a filing service. Internet Network The implementation of electronic filing uses an online system, where the internet network is a key element of its implementation. This reporting system cannot be implemented without an internet network." (Istien, 2018)

2. Obstacle factor

Inhibiting factors in the SPT Annual Report. Taxpayers' lack of knowledge can manifest in the form of a lack of understanding of taxpayers' technology and the internet, as well as a lack of rights and obligations in taxation. Lack of taxpayer skills and internet literacy across age ranges. For elderly taxpayers, there is minimal internet understanding.

Tax Payment Mechanism Before and During Covid-19

Tax payment is one of the taxpayer obligations that must be fulfilled in the E-Billing system. To make it easier for Taxpayers to fulfill their obligations, in 2014 the Directorate General of Taxes (DJP) provided an E-Billing payment method in accordance with PER26/PJ/2014 through an electronic system for paying taxes through this system. Taxpayers can now do it anytime, anywhere. course, making billing operations, tax payments and tax reporting more efficient and easier.

"Taxpayers before the Covid-19 pandemic made tax payments, such as: Filling out the Tax Payment Letter (SSP) form; Prepare cash; Go to the payment office; Queue at the payment counter; Obtain a copy of Proof of State Acceptance." (Zulfa, 2020)

The electronic billing system is certainly different from the previous system where taxpayers used Tax Returns (SSP) to pay taxes manually. With electronic invoices, financing is non-cash. However, taxpayers must first set a billing code or Billing ID as a tax gateway before paying. ID Billing is available at Klikpajak so don't worry. E-Billing payments can be made via Banks, M-Banking, EDC Machines.

The payment code is used as an identifier obtained from payments for the type of payment or deposit made by the Taxpayer to identify the issuer of the MPN G2 payment code, with a 15 digit number. This will be configured. This number is the billing issuer code. According to Article 9 (1) of the Regulation of the Director General of Taxes Number PER26/PJ/2014 concerning Electronic Systems for Tax Payments and Deposits, the validity period of billing codes for submitting or paying taxes is only 48 hours. The validity period of this billing code is very short, considering the possibility of technical problems or procedures for completing cash payments to pay the tax amount. Some taxpayers may face time constraints. Faced with the potential for increased inconvenience to taxpayers, the DGT has decided to extend the validity period of the code through the tax law from 48 hours to 168 hours. There is quite a long time given for taxpayers to pay taxes.



Figure 1 Billing Code Format

This payment can be made via Bank Teller/Post, ATM, Internet Banking, Mobile Banking and EDC.

"Tax payment steps via E-Billing. The data needed to create a Billing Code are: Tax Payer's NPWP; Tax and Deposit Type Code; Tax Period is also Tax Year; The amount of tax that will be deposited into the

Comparative Analysis Of E-System Effectiveness In Tax Revenue Before And During The Covid-19 Pandemic (Case Study of KPP Pratama Jakarta Kebayoran Baru I). Pinski Aulia Pradityani, et.al

state treasury." (Zulfa, 2020)

This system accommodates all government revenues in IDR and Dollar. Various taxes that can use E-Billing are income tax (PPh), VAT, PBB in the P3 sector (miniature, forestry, plantation). This e-Billing reduces the paperless need to fill out tax forms (SSP), tax exemption forms (SSBP), and return forms (SSPB) manually. All tax questions can be answered online simply by using an Electronic Deposit Letter (SSE).

Three steps to use electronic billing: First, create E-Billing from the sse3.pajak.go.id page; create a billing code; include a billing ID for payment via bank and verify that you have received NTPN as a result of the tax payment. Procedures for paying taxes via eBilling. The information required is as follows: NPWP; Tax type code and deposit type code; Fiscal Year; the amount submitted to the Ministry of Finance. Some of the benefits of ID Billing are: flexible, no long queues.

How to Create a Billing Code:

1. Register on the website sse3.pajak.go.id
2. Enter all the requested data, then click register
3. Then activate via email
4. Open e-Billing, and select Fill in Electronic Deposit Letter (SSE)
5. Fill in the form according to the data you have then save it
6. Select the Billing code and click OK
7. DJP Online E-Biling code is successful. Print it if necessary as an archive.

Tax payment based on the Billing Code is the final stage in paying taxes using e-Billing. Tax payments based on the Billing Code can be made via Bank counters or post offices, ATMs, Internet Banking. (Zulfa, 2020) How to pay taxes using the billing code at the counter. Namely: At the counter, the taxpayer or postal operator will display the billing code and receive the tax deposit. Then, it is verified that the payment meets the objectives. Then, the taxpayer will receive proof of state revenue (BPN).

Table 4 Tax Revenue Before the Pandemic and During the Covid-19 Pandemic

Year	GROSS	SPMKP	NET
Before Covid-19 (Jan-Sep 2019)	8,041,670,545,308	323,355,717,329	7,718,314,827,979
On Covid-19 (Jan-Sep 2020)	9,327,981,821,511	605,401,652,545	8,722,580,168,966

Based on Table 4 above, the comparison of tax revenue before the Covid pandemic from January to September 2019 was 7,718,314,827,979 and during the pandemic from January to September 2020 it was 8,722,580,168,966.

Data analysis

"Effectiveness is defined as the appropriate attainment of a goal through the decision to choose one option or many other options. Efficiency can be interpreted as a measure of success in achieving a certain goal. For example, if it can complete a task using a specified method selection, that method is correct or efficient." (Razif & Rahmawati, 2017) In order to support the modernization of taxation and support improved public and taxpayer services, the Directorate General of Taxes continues to increase the use and implementation of e-Systems related to taxation. This is done so that all performance runs smoothly.

Effectiveness of NPWP Registration via E-Registration Before and After the Covid-19 Pandemic at KPP Pratama Kebayoran Baru I

Below is presented data on NPWP Registration via WPOP E-Registration before the Covid-19 pandemic at KPP Pratama Kebayoran Baru I, namely in January-September 2019 and compared with the ratio of NPWP Registration via WPOP E-Registration during the Covid-19 pandemic at KPP Pratama Kebayoran Baru I namely in January-September 2020. To calculate the ratio, this is done by comparing the increase/decrease in the number of Taxpayers who registered NPWPs to the number of Taxpayers who registered NPWPs before Covid.

Table 4 NPWP Registration Ratio via E-Registration

Month	Total Before Covid 2019	Total During Covid-19 2020	RATIO
Jan	190	245	29%
Feb	262	277	6%
Mar	240	195	-19%
Apr	229	340	48%

May	235	108	-54%
Jun	156	464	197%
Jul	295	491	66%
Aug	269	230	-14%
Sept	288	295	2%
TOTAL	2164	2645	22%

Based on table 4, NPWP registration via E-Registration compared to during the pandemic at KPP Pratama Kebayoran Baru I has been effective, namely with an average increase in NPWP registration of 15%. During the Covid-19 pandemic, online NPWP registration is considered more effective because it can reduce crowds at the Tax Office during NPWP registration. NPWP registration can be done anywhere and at any time and can even be done using a smartphone.

Effectiveness of SPT Reporting via E-Filing Before and After the Covid-19 Pandemic at KPP Pratama Kebayoran Baru I

The following is data on Taxpayer SPT submissions before the Covid-19 pandemic at KPP Pratama Kebayoran Baru I, namely January-September 2019 electronically by Taxpayers. During the Covid-19 Pandemic at KPP Kebayoran Baru I implemented in January-September 2020:

Table 5 SPT Reporting Ratio via E-Filing

No	Type of SPT	Total Before Covid-19 (Jan- Sep 2019)	Total on Covid-19 (Jan-Sep 2020)	Ratio
1	Annual Income Tax Return Agency (IDR)	5,573	5,778	4%
2	Annual Income Tax Return Body (USD)	78	74	-5%
3	OP Annual Income Tax Return	1,693	1,385	-18%
4	OP S Annual Income Tax Return	5,440	5,292	-3%
5	OP Annual Income Tax Return SS	1,783	1,591	-11%
	Total	14,567	14,120	-3%

Based on Table 5, SPT reporting before and during the COVID-19 pandemic decreased by 3%. This shows that the use of E-Filing is not yet effective. Because the website is down/error. During the grace period for reporting the Annual SPT, taxpayers usually access the official DJP online website a lot, so errors or long loading often occur which causes Taxpayers to take a long time to complete their Annual SPT reporting.

Effectiveness of Tax Revenue via E-Billing Before and After the Covid-19 Pandemic at KPP Pratama Kebayoran Baru I

The following is data on taxpayer Tax Revenue before the Covid 19 pandemic at KPP Pratama Kebayoran Baru I, namely January-September 2019, Tax Revenue from taxpayers during the Covid 19 pandemic at KPP Pratama Kebayoran Baru I, namely January-September 2020.

Table 6 Tax Revenue Ratio via E-billing

Year	Gross	SPMKP	Net	Ratio
Before Covid-19 (Jan-Sep 2019)	8,041,670,545,308	323,355,717,329	7,718,314,827,979	13%
On Covid-19 (Jan-Sep 2020)	9,327,981,821,511	605,401,652,545	8,722,580,168,966	

Based on Table 6 above, tax revenues before the Covid pandemic January-September 2019 and during the pandemic January-September 2020 increased by 13%. This proves that the use of this system is effective. Electronic Tax Payment System, this system makes payments more flexible.

4. CONCLUSION

Based on the analysis carried out through the Tax E-System, the following conclusions can be drawn: NPWP registration at KPP as a whole, there was an increase of 22% in 2019 and 2020, and these results show that during the Covid pandemic, everyone switched to electronic registration. This shows that E-Registration has been effectively used by Taxpayers. NPWP is something that society needs, therefore this has an impact on increasing the use of E-Registration. SPT reporting consisting of annual corporate SPT, corporate SPT, annual PPh OP SPT, annual OP S PPh SPT, and annual OP SS PPh SPT with efilling experienced a decrease of 3% in 2019 and 2020. This shows that the use of E-Filing not yet

effective during the Covid-19 pandemic, due to network problems with the E-Filing system and everyone switching to this system. The obstacle faced by Taxpayers in reporting Annual SPT during the Covid-19 pandemic is difficulty in assisting or assisting in filling-out Annual SPT. For this reason, KPP Pratama Kebayoran Baru I provides online classes or consultations via chat. And also the system provided is still not optimal, for this reason DGT must continue to develop the existing system. Tax revenues increased by 13% from 2019 to 2020 through E-Billing. These results prove that the E-Billing system has been effectively used by taxpayers. This increase shows that the economic condition of the Indonesian people is still stable, thus encouraging an increase in tax revenue. Based on the results of the research and discussion, the author provides suggestions, namely: Due to the COVID-19 pandemic, tax revenues only increased by 13%. It is hoped that the Directorate General of Taxes will create a breakthrough program that can increase tax revenues. It is hoped that the Directorate General of Taxes can also maximize existing programs through social media during this COVID-19 period, so that it improves taxpayers to carry out their obligations and tax revenues will continue to increase. So that Taxpayers play an active role in socialization because they receive important information about tax payments, the program is implemented to make it easier for Taxpayers themselves.

REFERENCE

- Amelia, S. (2017). PENGARUH MODERNISASI SISTEM ADMINISTRASI PERPAJAKAN TERHADAP KEPATUHAN WAJIB PAJAK ORANG PRIBADI USAHAWAN DI ITC CEMPAKA MAS JAKARTA.
- Aslindah. (2018). PENGARUH PENERAPAN E-SYSTEM PERPAJAKAN TERHADAP KEPATUHAN WAJIB PAJAK ORANG PRIBADI DALAM MEMBAYAR PAJAK PADA KANTOR PELAYANAN PAJAK (KPP) PRATAMA MAKASSAR SELATAN.
- Muchti, S. (2019). PENGARUH PENERAPAN SISTEM E-REGISTRATION, E-FILING, DAN E-BILLING TERHADAP KEPATUHAN WAJIB PAJAK DENGAN PEMAHAMAN INTERNET SEBAGAI VARIABEL PEMODERASI.
- Purnamasari, I. (2019). PENGARUH KUALITAS PELAYANAN, SANKSI PERPAJAKAN, BIAYA KEPATUHAN PAJAK, PENERAPAN E-FILING DAN KEPUASAN ATAS PELAYANAN PERPAJAKAN TERHADAP KEPATUHAN WAJIB PAJAK ORANG PRIBADI DI KPP PRATAMA TEBING TINGGI.
- Qalbi, S. (2020). PENERAPAN PELAPORAN PAJAK MENGGUNAKAN E-FILING.
- Rysaka, N. (2015). PENERAPAN SISTEM ELEKTRONIK DALAM PELAYANAN PERPAJAKAN (Studi pada Kantor Pelayanan Pajak Pratama Malang Utara).
- Valentine, S. (2017). DAMPAK PENERAPAN SISTEM E-FILING DAN E-BILLING TERHADAP KEPATUHAN WAJIB PAJAK ORANG PRIBADI DALAM PELAPORAN SPT TAHUNAN DAN PEMBAYARAN PAJAK SPT MASA. STUDI KASUS DI KANTOR PELAYANAN PAJAK PRATAMA MEDAN POLONIA.
- Yenjeni F. (2019). EFEKTIVITAS PENGGUNAAN E-FILING DALAM RANGKA MENINGKATKAN KEPATUHAN PELAPORAN SURAT PEMBERITA HUAN TAHUNAN WAJIB PAJAK ORANG PRIBADI (STUDI PADA KP2KP BONTOSUNGKABUPATEN JENEPONTO).
- Zulfa, F. (2020). PENGARUH PENERAPAN E-BILLING DAN PENGETAHUAN PERPAJAKAN TERHADAP KEPATUHAN WAJIB PAJAK ORANG PRIBADI.
- Putriyanti (SES 141460) BK - Nur Rini. (2018). ANALISIS EFEKTIVITAS E-SYSTEM DALAM PENERIMAAN PAJAK DI KANTOR PELAYANAN PAJAK PRATAMA JAMBI.
- Qalbi, S. A., Rusyidi, M., Ekonomi, F., & Bisnis, D. (n.d.). *Amnesty: Jurnal Riset Perpajakan* PENERAPAN PELAPORAN PAJAK MENGGUNAKAN E-FILING. 3, 2020.
- Rysaka, N., Saleh, C., & Pani Rengu, S. (n.d.). PENERAPAN SISTEM ELEKTRONIK DALAM PELAYANAN PERPAJAKAN (Studi pada Kantor Pelayanan Pajak Pratama Malang Utara). In *JAP* (Vol. 2, Issue 3).