The Effectiveness Rate of Products Before and After the Use of E-Billing Method

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Abstract

This study aims at finding out the use of e-billing method in increasing the effectiveness of the realization of tax payable as stated in the the Tax Service Office of Makassar Utara. The variables in this research are the independent variables of the receiver as the independent variables and billing as the dependent variables. The population of this research is the realization of tax payable occurring in the Tax Service Office of Makassar Utara. The sample in this research is the realization of the receipts of the year 2011 to the year 2016. The data collection techniques used was documentation. The data analysis technique used is the effectiveness. The result of the research show that: (1) the effectiveness of Tax payable in Tax Service Pratama Office Makassar Utara before the application of e-billing system in 2011 amounted to 97%, the year of 2012 was 88,29% and 68,93% in 2013. (2) the effectiveness of tax payable in the first year of e-billing implementation in 2014 which was 102%, 94% in 2015 and 97% in 2016. The average rate of tax payable effectiveness before the use of e-billing was 88.74% and the tax payable effectiveness rate after the application of e-billing was 97,6%. This shows that the use of e-billing system has been able to improve the effectiveness of tax revenue in Tax Service Pratama Office Makassar Utara. Hence, the hypotheses proposed in the study are accepted.

I. Introduction

In accordance with the philosophy of the Taxation Law, paying taxes is not only an obligation, but also the right of every citizen to participate directly and together with other citizens in supporting state financing and national development (Biljanovska & Vardoulakis, 2019; Hardeck & Kirn, 2016; Rebelo, 2021; Supardianto et al., 2019). National development is development that takes place continuously and continuously which aims to improve the welfare of the people both materially and spiritually (Gillitzer & Sinning, 2020; Mete et al., 2010; Southalan, 2011). To be able to realize this goal, the state must explore sources of funds to finance all state needs. One source of funds that Indonesia relies on is taxes.

Taxes are used to finance government operational activities and development aimed at improving people's welfare, ranging from infrastructure development, education costs, health costs, fuel subsidies, payments for state employees and the construction of public facilities (Mas'ud et al., 2020; Robbins & Kiser, 2020; Sobiech et al., 2021; Wynter & Oats, 2018). The more taxes collected, the more facilities and infrastructure that can be built. Therefore, taxes are the spearhead of a country's development, especially in Indonesia.

Based on history, Indonesia has several tax collection systems that have been implemented, including the official assessment system, semi-self assessment system and withholding system, full self-assessment system. The official assessment system is a collection system that authorizes the government (fiskus) to determine the amount of tax owed by the taxpayer (WP) (Barrios et al., 2020; Ezenagu, 2021; Turina, 2020). The semi self-assessment system is a tax collection system where the authority to determine the amount of tax owed by a person rests with both parties, namely the taxpayer and the tax authorities. Withholding system is a tax collection system that authorizes third parties to withhold or collect taxes owed by taxpayers (Coşgel, 2006; Hajawiyah et al., 2021; Khan et al., 2017; Kudrle, 2021; Povitkina et al., 2021; Thuronyi, 2004). A full self-assessment system is a tax collection system that gives taxpayers the confidence to calculate/calculate, pay, and self-report the amount of tax that should be owed (Adebayo et al., 2021; Agrawal & Mardan, 2019; Dolgih et al., 2015).

Of the four tax collection systems above, Indonesia uses a self-assessment system in tax collection which has been effective since 1984 until now. The trust given by the government to the community should be put to good use (Eriksen & Fallan, 1996; GE & CHEN, 2021; Guzhva et al., 2019; Kaymak & Schott, 2019; Morar, 2015; Nguyen et al., 2021). However, it is unfortunate that public awareness as (WP) in implementing it is still relatively low. We can see from the number of letters of reprimand, forced letters and even some cases of the Director General of Taxes carrying out executions by imprisoning taxpayers. In addition, there are still taxpayers who have difficulty in calculating taxes due to differences in the calculation method between commercial and fiscal which can cause differences in the amount of tax to be paid. This difference can be overpaid or underpaid which can harm both taxpayers and the government. In addition to the difference in the amount of tax, there are still taxpayers who do not comply with taxes and consider paying taxes to be a burden for themselves. Meanwhile, for those who already understand they demand to get convenience both from the process of calculating, reporting to making tax payments (Awasthi et al., 2020; Bullerdiek et al., 2021; DePamphilis, 2022; Rodrigues & Craig, 2018; Wrede, 2014).

Based on the Central Government Financial Report (LKPP), the following is the level of realization of tax revenue in Indonesia:

Table 1. Realization of Central Government Tax Revenue for 2011-2015
(in millions of Rupiah)

Years	Tax Revenue Target	Realization of Tax Revenue	(%)	Effectiveness Category
2011	878.685.216	873.873.892	72,18	Less effective
2012	1.016.237.341	980.518.133	73,27	Less effective
2013	1.148.364.681	1.077.306.679	74,87	Less effective
2014	1.246.106.955	1.146.865.769	73,96	Less effective
2015	1.489.255.488	1.240.418.857	82,25	Effective enough

Source: www.kemenkeu.go.id (processed data)

In Table 1 describes tax revenues in Indonesia, that in the last 5 years from 2011 to 2015 the realization of tax revenues continues to increase. Then when viewed from the side of the percentage of effectiveness fluctuations occur. Starting from 2011 to 2014 the tax target was able to be realized by 72%-74% which could be categorized as less effective, but in 2015 the tax target could be realized at 82.25% which could be categorized as quite effective.

One of the indicators that can be used to see how big the level of taxpayer compliance in paying taxes and the tax potential in a country is the tax ratio (tax ratio). The tax ratio is a comparison between the amount of tax revenue and the Gross Domestic Product (GDP) of a country. Tax ratio of developed countries reaches 30 percent, the tax ratio of neighboring countries is around 15 percent, while our country, Indonesia in 2011 and 2012 was still around 12.3 percent. The low tax ratio in Indonesia indicates that taxpayers are not fully compliant and there is still potential to increase tax revenue.

In order to maximize tax revenue and minimize any errors in the tax payment process, the Directorate General of Taxes (DGT) has pursued various strategies so that the tax registration, calculation, reporting and payment system becomes easier, more concise and prioritizes the convenience of taxpayers in fulfilling their obligations. Therefore, DGT has issued a new program that makes better use of technology, namely the E-system. In this E-system, there are e-registration, e-filling, e-SPT, and e-billing. With the renewal of the existing system at the tax office, it is hoped that it will increase tax revenue which will help the wheels of the Indonesian economy. The economic condition of the population is a condition that describes human life that has economic score (Shah et al, 2020). Economic growth is still an important goal in a country's economy, especially for developing countries like Indonesia (Magdalena and Suhatman, 2020).

E-system is the latest method issued by DGT in tax services. In this method, the entire series of tax payments can be accessed via the internet which has been integrated with the tax office. E-registration is a system for WP registration and inauguration of Taxable Entrepreneurs (PKP) via the internet that is directly connected online with the DGT which can be accessed on the https://ereg.pajak.go.id page. E-filling is a method of electronically submitting Notification Letters (SPT) which is done online which can be accessed on the https://efiling.pajak.go.id page. E-SPT is the taxpayer's SPT data in electronic form made by the taxpayer which can be downloaded on the www.pajak.go.id/application-perpajakan page. E-billing is a method for electronically paying taxes through internet banking, bank tellers and Automated Teller Machines (ATM) by entering a billing code that will be received by taxpayers. With this latest method, it is hoped that it will provide convenience for taxpayers because the entire series of these methods can be accessed wherever taxpayers are and whenever taxpayers will make payments.

To accommodate the shift in tax payment methods from a manual system to an online system through e-billing, several state-owned banks such as Bank Mandiri, Bank Negara Indonesia (BNI), Bank Rakyat Indonesia (BRI), and State Savings Bank (BTN) as well as PT Pos Indonesia, will continue to serve manual tax payments only until June 30, 2016. This is done by the DGT because the socialization process regarding the e-billing system has not been evenly distributed to all registered taxpayers.

Work experience and motivation are things that play an important role in increasing work effectiveness (Busro in Rozi and Sunarsi, 2019). The North Makassar Tax Service Office (KPP) is a work unit of the Regional Office of the Directorate General of Taxes of South, West and Southeast Sulawesi (KANWIL DJP SULTANBATARA) which carries out services in the field of taxation to the public, whether registered as taxpayers or not, within the scope of work area.

II. Research Method

2.1 Research Design

Research design is the procedures used by researchers in the selection, collection, and analysis of data as a whole. This type of research approach is a quantitative approach. In general, quantitative research is also carried out as comparative research. According to (Creswell & Clark, 2017; Creswell & Creswell, 2017; Fetters et al., 2013)"Comparative research is research that compares the existence of one or more variables in two or different samples, or at different times."

2.2 Research Locus

The research locus is the North Makassar Primary Tax Service Office which is a work unit of the KANWIL DGT SULTANBATARA which carries out services in the field of taxation to the public, whether registered as taxpayers or not, within the scope of their work area.

2.3 Research Focus

The focus in this study is the effectiveness of the realization of tax revenue and tax revenue targets before (period 2011-2013) and after (period 2014-2016) the use of e-billing which can be seen from the State Revenue Module (MPN) KPP North Makassar.

2.4 Data Source

The source of data in this study is using secondary data, where this data is obtained or collected from various documents and available literature. The data in this study are in the form of tax revenue reports sourced from the MPN KPP North Makassar.

2.5 Data Collection Technique

To obtain data and information in connection with this research, documentation techniques are used. Documentation is a collection of data by studying or researching documents sourced from MPN.

2.6 Data Analysis Technique

According to (Creswell & Clark, 2017; Creswell & Creswell, 2017; Fetters et al., 2013) what is meant by data analysis is "an activity to organize, classify, code or mark, and categorize them, so that a finding is obtained based on the focus or problem to be answered".

The data analysis used in this study is a quantitative descriptive analysis method, namely by first collecting existing data, then processing, analyzing, then interpreting, so that it can provide an assessment of the effectiveness of the level of tax revenue at the North Makassar KPP in 2011-2016.

The effectiveness ratio of this tax revenue level measures the ability of North Makassar KPP Pratama in realizing tax revenue. Effectiveness is a predetermined measure of the success of an organization. Effectiveness is a comparison of outcome and output.

III. Results and Discussion

3.1 Results
a. Tax Receipts before Using the E-biliing System

The effectiveness of the level of tax revenue at the KPP Pratama Makassar Utara before the use of the e-billing system can be determined by the target data for tax revenues and data on the realization of tax revenues in 2011-2012.

Table 2. Realization of Tax Revenue Before using E-billing 2011-2013

Years	Tax Revenue Target	Realization of Tax Revenue	(%)	Effectiveness Category
2011	Rp 845.396.235.034,00	Rp 820.074.084.989,00	97	Effective
2012	Rp 639.118.529.456,00	Rp 564.337.230.937,00	88,29	Effective enough
2013	Rp 700.432.602.058,00	Rp 482.831.277.198,00	68,93	Less effective
	Average		84,74	Effective enough

Source: MPN KPP Pratama North Makassar (data processed)

Based on the results of the calculations presented in Table 4, the data obtained from the KPP Pratama Makassar Utara regarding the target level and tax revenues before the use of the e-billing system from 2011 to 2013. In 2011 the realization of tax revenues at KPP Pratama Makassar Utara amounted to Rp. 820.074,084,989.00 of the target that has been set at Rp. 845,396,235,034.00 with an effectiveness level of 97% tax revenue can be categorized as Effective.

In 2012, the realization of tax revenue at KPP Pratama Makassar Utara decreased by Rp. 255.736.854.052.00 from the target that had been set at Rp. 639.118.529.456.00 with an effectiveness level of realization of tax receipts of 88.29% which could be categorized as Fairly Effective. This decrease in the level of effectiveness occurred because the receipt of types of taxes such as Income Tax Article 21, Income Tax Article 22 Domestic, PPh Article 22 Imports, PPh Article 25/29 Individual Entities, Domestic VAT, Import VAT, Import PPnBM, Other VAT experienced a decrease compared to 2011.

In 2013 the realization of tax revenue at KPP Pratama Makassar Utara amounted to Rp. 482,831,277,198.00 from the set target of Rp. 700,432,602,058.00 with an effectiveness level of realization of tax revenue of 68.93%, which can be categorized as Less Effective. In contrast to the last 2 years, the low level of tax revenue effectiveness in 2013 was due to the fact that the realization of tax revenues in 2013 was quite low compared to 2011 and 2012. The low realization of tax revenues was caused by:
1. Taxpayers still use the SSP system in paying taxes. The SSP system itself has weaknesses such as the occurrence of underpayments by taxpayers in paying their taxes and resulting in reduced realization of tax revenues.
2. Non-Taxable Income (PTKP) increased in 2013 as regulated in the Regulation of the Minister of Finance of the Republic of Indonesia Number 162/PMK.011/2012 concerning Adjustment of the Amount of Non-Taxable Income which came into force on January 1, 2013.
3. Transfer of PBB as a local tax regulated in the Joint Regulation of the Minister of Finance of the Republic of Indonesia Number 127/PMK.07/2012 and the Minister of Home Affairs of the Republic of Indonesia Number 53 of 2012 concerning Amendments to the Joint Regulation of the Minister of Finance and the Minister of

Home Affairs Number 186/PMK.07/ 2010 and Number 53 of 2010 concerning Stages of Preparation for Transfer of Duties on Acquisition of Land and Building Rights as Regional Taxes.

4. Changes in the tax rate for Micro, Small and Medium Enterprises (MSMEs) to 1% which is final as regulated in Government Regulation of the Republic of Indonesia Number 46 of 2013 concerning Income Tax on Income from Businesses Received or Obtained by Taxpayers with Certain Gross Circulation previously MSME tax rates based on Law Number 36 of 2008.

b. Tax Receipt by Using the E-biliing System

The effectiveness of the level of tax revenue at the KPP Pratama Makassar Utara with the use of the e-billing system can be determined by using the tax revenue target data and tax revenue realization data in 2014-2016:

Table 3. Realization of Tax Revenue with the Use of E-billing in 2014-2016
(in millions of Rupiah)

Years	Target Tax revenue	Realization of Tax Revenue		Total Realization	Effectiveness (%)	Effectiveness Category
		SSP	E-billing			
2014	612.866	619.779	7.457	627.832	102	Very effective
2015	969.887	843.857	69.534	913.391	94	Effective
2016	1.286.550	305.875	948.376	1.254.251	97	Effective
	Average				97,6	Effective

Source: MPN KPP Pratama North Makassar (data processed)

Based on the calculation results presented in Table 5, the data obtained from the KPP Pratama Makassar Utara regarding the target level and tax revenues using the e-billing system from 2014 to 2016 continued to increase. In 2014 the realization of tax revenues at the KPP Pratama North Makassar was Rp627,832,178,466.00 from the set target of Rp612,866,353,000.00 with a tax revenue effectiveness rate of 102% which was included in the Very Effective category. In 2015 the realization of tax revenue at KPP Pratama Makassar Utara was Rp. 913.391.704.064.00 from the set target of Rp. 969.887.648.000. In 2016 the realization of tax revenue at the KPP Pratama North Makassar was Rp. 1,254,251,894,457.00 from the set target of Rp. 969,887,648,000.00 with a tax revenue effectiveness rate of 97% which was included in the Effective category.

3.2 Discussion

a. Effectiveness of Tax Receipts Before the Use of E-billing

Based on the results of the research above, it can be seen that the average level of effectiveness of tax revenues at the KPP Pratama Makassar Utara before the use of the e-billing system in 2011-2013 was 84.74% which was included in the category of Fairly Effective. Tax revenue in 2011-2013 never reached the predetermined target and continued to decline. From 2011 to 2012 there was a decrease of 8.71%, from 2012 to 2013 there was a fairly large decline of 19.36%. The greatest effectiveness of tax revenue before the use of the e-billing system occurred in 2011 which was 97% while the smallest occurred in 2013 which was 68.93%.

The effectiveness of tax revenues which continued to decline from 2011-2013 was due to several factors, among others, the implementation of the SSP system in tax payments that allows for underpayments by taxpayers and tax regulations that continue to change. To overcome the problems that arise due to the SSP system, in 2014 KPP Pratama North Makassar began to apply the e-billing system as a solution to increase the realization of tax revenues.

b. Effectiveness of Tax Revenue with the Use of E-billing

Based on the results of the research above, it can be seen in Table 5, the average level of effectiveness of tax revenues using the e-billing system in 2014-2016 reached 97.6% which was included in the Effective category. The effectiveness of the level of tax revenue using the e-billing system in 2014-2016 fluctuated, from 2014 to 2015 it decreased by 8%, while from 2015 to 2016 it increased by 3%. The greatest effectiveness of tax revenue with the use of the e-billing system occurred in 2014 which was 104%, while the smallest occurred in 2015 which was 94%.

From the results of the discussion above, it can be seen that the average effectiveness of the level of tax revenue when the e-billing system is implemented is 97.6%. Although the average tax revenue effectiveness in 2014 to 2016 is in the Effective category, the level of tax effectiveness in 2014 to 2016 has not been fully implemented through the e-billing system. From 2014 to 2016 the e-billing system contributed 27.33% to the average level of effectiveness. From this description it can be seen that the use of the e-billing system can increase the effectiveness of tax revenues at the North Makassar Primary Tax Service Office.

IV. Conclusion

Based on the results of data analysis and discussion described in the previous chapter regarding the effectiveness of the level of tax revenue before and after the use of the e-billing method at KPP Pratama Makassar Utara, it can be concluded as follows:
1. KPP Pratama Makassar Utara is still trying to help taxpayers in using the e-billing system which previously still used the SSP system through the Help Desk section and tax classes provided by KPP Pratama Makassar Utara.
2. The average effectiveness of tax revenue before the use of the e-billing system at KPP Pratama Makassar Utara for the years 2011-2013 was 84.74% and with the use of the e-billing system in 2014-2016 was 97.6%. However, the level of effectiveness of tax revenue from 2014 to 2016 has not been fully implemented through the e-billing system. Thus, the use of the e-billing system can increase the average effectiveness of tax revenue by 12.86%.

Suggestion

Based on the research conducted and the conclusions that have been obtained, the authors provide the following suggestions:
1. KPP Pratama Makassar Utara needs to continue to improve e-billing system services, considering the effectiveness of tax revenue using the e-billing system in 2014-2016 is still at 27.33% and currently tax payments can only be made using the e-billing system.
2. Future researchers are expected to be able to develop this research by conducting a more in-depth study related to the role of the implementation of the e-billing system in increasing the effectiveness of tax revenues over 2016.

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