

An Analysis of the Quality of Public Services based on the Application of Local Tax Reporting Information System (Study on Local Tax and Retribution UPTD of Rawalumbu in the Year of 2019)

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Abstract

The objectives of this study were to find out the quality of public services based on SIPDAH application on Local Tax and Retribution UPTD of Rawalumbu, obstacles occurred in the public services based on SIPDAH application on Local Tax and Retribution UPTD of Rawalumbu, and solutions taken in overcoming various obstacles of public services based on SIPDAH application on Local Tax and Retribution UPTD of Rawalumbu in the year of 2019. This research employed a qualitative method. The techniques used for the data collection were literature studies, interviews, and documentation. The data were analyzed by using data reduction, data triangulation, and conclusion withdrawals. The results of the discussion are as follows. First, the quality of public services based on SIPDAH application on UPTD Local Tax and Retribution of Rawalumbu has been good. Second, some obstacles occurred in the quality of public services based on SIPDAH application on UPTD Local Tax and Retribution of Rawalumbu were some local taxpayers did not understand the procedures of SIPDAH online application system, sometimes the connectivity of the SIPDAH application was interrupted (offline), and the SIPDAH application applies lock by the system or automatically blocked if the local taxpayers were late in the data entry. Finally, the solutions were by updating the features of SIPDAH application to make it easier, the socialization of the local regulation about online local tax reporting, and the cooperative tax authorities should help taxpayers if there were problems.

Keywords

public services; tax reporting;
local tax and retribution;
SIPDAH application



I. Introduction

Development is a change towards improvement (Shah et al, 2020). Along with the development of information and communication technology, the activities of human life in various sectors are changing. The development and utilization of information technology are a means or a tool. However, its existence is very important and very significant to improve work efficiency and effectiveness; save time, effort, and thought; and speed up the flow of information for leaders to make decisions. Fabrianie (2013) suggests that the use of information technology is a benefit expected by users of information systems in carrying out their duties.

The Agency of Regional Revenue of Bekasi City as a regional apparatus organization that manages local taxes in Bekasi City has a Tax and Retribution UPTD spread across twelve districts in Bekasi City which functions as a leading sector for local tax and retribution collection. One of the efforts to provide convenience in providing

services to local taxpayers to improve local tax administration is by utilizing the development of technology and information systems by launching an online local tax reporting application using the internet network to report Local Tax Returns (SPTPD). The online tax reporting system is known as the Local Tax Reporting Information System (SIPDAH).

SIPDAH is a web-based application system developed as a means for local taxpayers to report local tax calculations in one tax period, the amount of turnover entered by taxpayers into this application is connected in real-time with the Regional Revenue Management Information System (SIMPATDA) which is managed by the Agency of Regional Revenue of Bekasi City. SIMPATDA is used by the Agency of Regional Revenue of Bekasi City to monitor the activities of local taxpayers in reporting the online local taxes.

The SIPDAH application is used for local taxes which are self-assessment systems, namely the authority given to taxpayers to determine the amount of tax payable for themselves. The types of self-assessment-local taxes are restaurant taxes, hotel taxes, entertainment taxes, and parking taxes. The benefits of using information technology can be seen from the confidence of users of information technology in deciding the acceptance of information technology with a belief that users of information technology can make a positive contribution to its users. A quality system will affect the user's belief that the system can assist in completing his work more easily and quickly. Maflikhah (2010) provides several dimensions about the benefits of information technology, as follows:

- 1) The benefits include: (a) making the job easier, (b) useful, (c) increasing productivity.
- 2) Effectiveness includes: (a) enhancing effectiveness, (b) improving the job performance.

However, with the convenience that is felt like a positive impact of using the SIPDAH application, it does not mean that there are no problems that arise. The problems that were often faced related to the use of public services based on the SIPDAH application in the Rawalumbu Region are as follows. First, there were a lot of local taxpayers who did not understand technology, so there were obstacles in entering the SPTPD in the SIPDAH application. As a result, they entrusted the SPTPD input to the tax authorities or other parties. However, it is feared that there will be irresponsible persons so that the SPTPD input is not done honestly and properly. If the local taxpayers are late in entering the SPTPD in the SIPDAH application, they cannot enter it or be locked by the system. Sometimes the internet network was to be offline, so the data entry was done on the other time. The existence of double input of the SPTPD in the SIPDAH application by local taxpayers, namely first when reporting the SPTPD and then at the time of payment of the SPTPD; thus, it caused local tax account receivables (Source: Sub-division of Evaluation and Reporting, 2019).

In addition, it often happens that the local taxpayers have inputted their local taxes into the *SIPDAH* application and deposited them at the perception bank (Bank Jawa Barat-Banten/BJB). However, as it had not been validated by the tax authorities, it was not read in the Regional Revenue Management System (SIMPATDA).

Table 1. Problems with Restaurant Taxpayers in the Rawalumbu Region Regarding the Use of the SIPDAH Application in 2019

NO	PROBLEMS	TOTAL NUMBER OF TAXPAYERS
1.	They were not familiar with the internet technology.	27
2.	They did not have internet connection.	16
3.	They have never received any socialization related to the procedures of data entry of SIPDAH application including the password and account of perception bank for its deposit.	45
4.	There was 'lock by system' if the local taxpayers were late in the data entry of SIPDAH application.	42
5.	The emergence of local tax account receivable if the local taxpayers did double entry in SIPDAH application.	21

Research Questions

Based on the background that has been conveyed before, then the research questions were:

- How was the implementation of public services based on SIPDAH application on Local Tax and Retribution UPTD of Rawalumbu?
- How did the obstacles occur in the implementation of public services based on SIPDAH application on Local Tax and Retribution UPTD of Rawalumbu?
- How had the solutions been taken in overcoming the various barriers to public services based on SIPDAH application on Local Tax and Retribution UPTD of Rawalumbu in 2019?

Research Objectives

The aims of this research were:

- To analyze the implementation of public services based on SIPDAH application on Local Tax and Retribution UPTD of Rawalumbu.
- To analyze the obstacles that occurred in the implementation of public services based on SIPDAH application on Local Tax and Retribution UPTD of Rawalumbu.
- To analyze the various solutions taken in overcoming the various barriers to public services based on SIPDAH application on Local Tax and Retribution UPTD of Rawalumbu in 2019.

II. Research Method

The research method includes procedures and techniques of research. This is an important step to solve the problems. By mastering the research method, it is not only for solving various research problems, but it can also develop science fields involved. On the other hand, it can also multiply the discoveries which are beneficial for the wider community and the education world. The research method used in this study was descriptive quantitative. This method worked by looking for information about existing symptoms, defining the targeted purpose clearly, planning the approach, and collecting the data as a source for writing the report.

In this study, the researchers wanted to know the public services based on the application of Local Tax Reporting Information System (study on the Local Tax and Retribution UPTD, Rawalumbu, 2019). By using this research method, it allowed the researchers to be able to describe the study object as a whole based on the social reality in the field.

The operationalization of the concept in this research is as follows:

1. Public services include Tangibles or physical proof, Reliability, Responsiveness, Assurance or guarantee, and Empathy that is giving sincere and individual attention given to the customers.
2. Local Tax Reporting Information System (SIPDAH) Application includes weaknesses and strengths from the application as an effort to give public services to the local taxpayers.

The criteria for informants in this study were people who understand internal conditions of the Regional Tax and Retribution UPTD and the Bapenda Office of Bekasi City, which has insight about the material to be discussed, namely public services based on the SIPDAH application in Bekasi City, especially on the Local Tax and Retribution UPTD, as well as those who had free time for doing the interview.

The technique of data analysis used in the qualitative study included the transcript of the interview results, data reduction, analysis, data interpretation, and triangulation. From the results of data analysis, the conclusion then could be withdrawn.

This research took place at the Tax and Retribution UPTD Office for Rawalumbu, Bekasi City, which is located at Jalan Siliwangi Ruko Pasar Segar RA.06, Bojong Rawalumbu district, Rawalumbu, Bekasi City. The reason for selecting this place was because the Local Tax and Retribution UPTD Office, Rawalumbu Area is an institution under the Agency of Regional Revenue of Bekasi City that collects local tax and retribution in Rawalumbu.

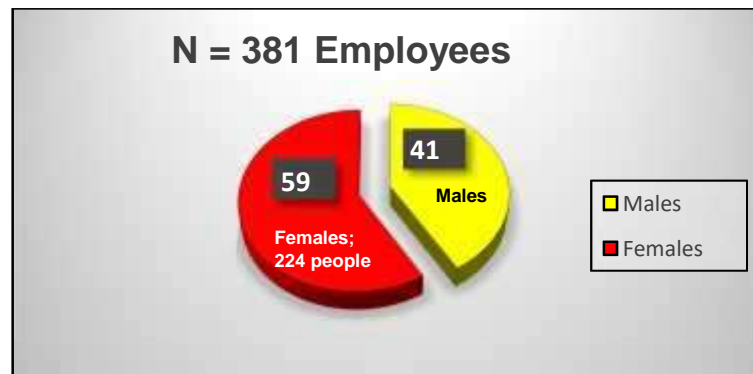
III. Results and Discussion

3.1 Types of Local Taxes Managed by the Agency of Regional Revenue of City Bekasi

Bapenda of Bekasi City is one of the regional technical institutions, which has the main responsibility to help Bekasi Mayor in leading, controlling, and coordinating the maintenance of government affairs and public services under the authority of the Agency on Regional Revenue division. Based on the Local Regulation (*Perda*) of Bekasi City Number 10 of 2019; types of taxes managed by Bapenda of Bekasi City consist of eight tax types; namely hotel tax, restaurant tax, entertainment tax, street lighting tax (Genset), private parking tax, groundwater tax, land and building tax, and duty transition rights to land and building.

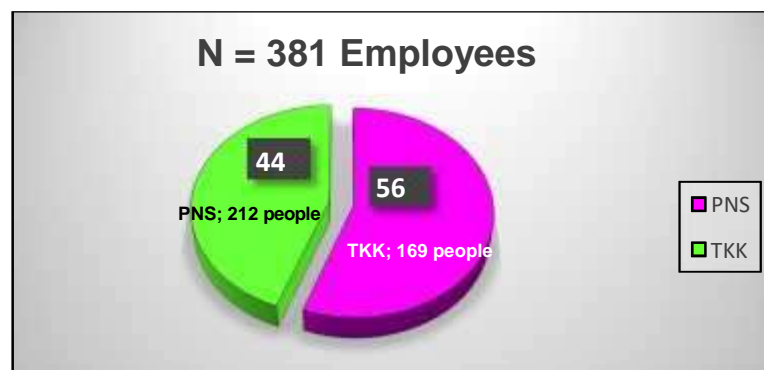
3.2 Employment Condition

To find out about the staffing aspect at the Bapenda of Bekasi City, various employment data will be elaborated related to the total of employees, sex, education level, employment level, formation of structural position, as follows:



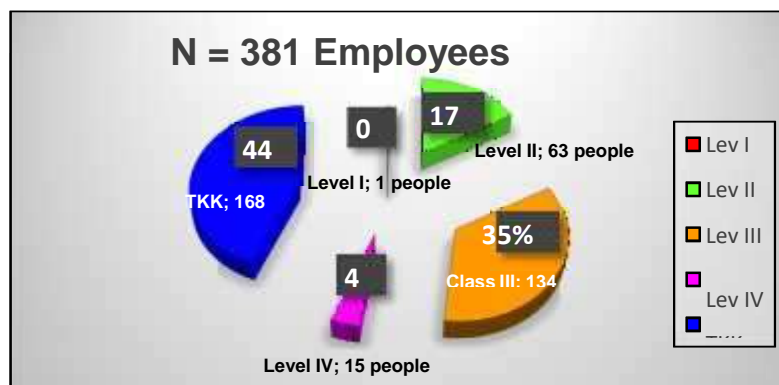
(Source: Employment Data, Bapenda of Bekasi City, 2019)

Figure 1. Sex of the Employees at Bapenda of Bekasi City



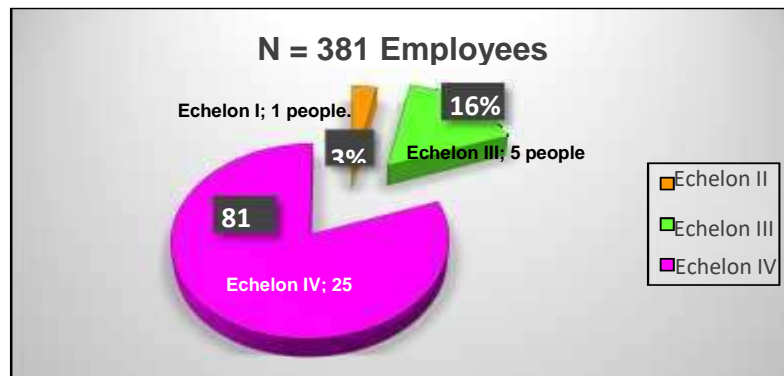
(Source: Employment Data, Bapenda of Bekasi City, 2019)

Figure 2. Civil Servant (PNS) and TKK among the Employees of Bapenda of Bekasi City



(Source: Employment Data, Bapenda of Bekasi City, 2019)

Figure 3. Employees' Level of Bapenda of Bekasi City in 2019



(Source: Employment Data, Bapenda of Bekasi City, 2019)

Figure 4. Formation of Structural Positions at Bapenda of Bekasi City in 2019

3.3 Interview with Informants

The direct interviews had been conducted with various research informants.

Public services based on Local Tax Reporting Information System (SIPDAH) application on Local Tax and Retribution UPTD of Rawalumbu in the year of 2019 put forward the theory of service quality (servqual) that is Tangibles (Direct Proof), Reliability, Responsiveness, Assurance (guarantee) and Empathy. Based on Bekasi Mayor Regulation Number 132 of 2019 about Collection and Management of Regional Taxes through Online Transaction System, local taxpayers report their tax assessments using e-SPTPD (electronic-Regional Tax Return) or which is known in Bekasi City with Local Tax Reporting Information System (SIPDAH). The SIPDAH application is an online-based application to report the obligations of local taxpayers on self-assessment local taxes such as restaurant taxes, hotel tax, entertainment tax, and parking tax. Here is the front view on the screen of SIPDAH application of Bekasi City.



(Source: SIPDAH Application at <http://sipdah.bekasikota.go.id/>)

Figure 5. Front View of SIPDAH Application of Bekasi City

The purposes and objectives of implementing an online local tax system were to provide certainty that the tax money deposited was on the exact quantity and time. The 'exact amount' means that the tax paid was real according to the income received times the tax rate; while 'on time' means reporting the determination of the local tax does not pass the due date/deadline for online entry, which is every fifteen at the beginning of the month. Here is the SPTPD display on SIPDAH app.

 PEMERINTAH KOTA BEKASI BADAN PENDAPATAN DAERAH Jl. Ir. H. Juanda No. 100 Telp. (021)88397963-64 Fax. (021)88397965 BEKASI		No. SPTPD : 101082140 Masa Pajak : Nopember 2019 Tahun Pajak : 2019										
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* LEMBAR INI ADALAH BUKTI PELAPORAN PAJAK YANG SAH												

Figure 6. SPTPD Appearance on SIPDAH Application

The procedures of the online local tax payment and reporting through the SIPDAH application system, were, after successfully entering the SIPDAH system, filling in the SPTPD data and reporting the turnover, uploading supporting documents; then printing the payment slip (id billing) to be further used as a means of payment on Bank BJB.

 PEMERINTAH KOTA BEKASI BADAN PENDAPATAN DAERAH Jl. Ir. H. Juanda No. 100 Telp. (021)88397963-64 Fax. (021)88397965						
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(Source: Application SIPDAH on <http://sipdah.bekasikota.go.id/>)
Figure 7. The Appearance of Billing Code on SIPDAH Application

a. Implementation of the Public Services based on SIPDAH Application at the Tax and Retribution UPTD at Rawalumbu

Service quality is the main benchmark in an organization, especially in public service organizations. The Tax and Retribution UPTD, Rawalumbu which is one of the service units of local tax and retribution under the Agency of Regional Revenue Office of Bekasi City in providing public services based on SIPDAH application was categorized 'good', including directly proved (tangibles) with the ease of entry and fast connectivity, so the network is rarely interrupted (offline). Here are the dimensions of the quality of its public services;

1. Direct Proof (tangibles) in the use of SIPDAH application can be felt by taxpayers, for example making it easier to do local tax reporting for using online applications, the existence of online room service on Tax and Retribution UPTD Office, Rawalumbu for monitoring the SIPDAH application, etc.

2. The reliability of the officers/ tax authorities for providing trusted services to taxpayers was also a benchmark of the quality of public services.

Socialization of the use of SIPDAH has done for the first time in 2016 by inviting several local taxpayers to the Bekasi City Bapenda Office and also by visiting local taxpayers by the Local Tax and Retribution UPTD. Besides, socialization had also been done periodically related to SIPDAH app by the tax authorities of Local Tax and Retribution UPTD of Rawalumbu to new local taxpayers. However, it did not rule out the possibility to the old taxpayers firstly operated if it was needed and or if there was a problem about the entry.

3. Responsiveness of the tax authorities was mostly required because it was the spearhead in the effort of optimization PAD through the data entry of SIPDAH application.

There was a desire of the officers/ authorities at Tax and Retribution UPTD, Rawalumbu for helping the taxpayers and providing fast, right, and responsive services toward the needs of the local taxpayers, such as directly handling if there were obstacles about the network or connectivity, contacting the operator at Local Tax and Retribution UPTD of Rawalumbu and Operator Consult (OC) on Bapenda Office at Bekasi City.

4. Guarantee (Assurance) given by the tax authorities to the local taxpayers; that the device of SIPDAH application used by local taxpayers was safe, Bapenda of Bekasi City and its staff ensured the secrecy of the local taxpayers as well as even the existence of the trust of some local taxpayers to the tax authorities to help them input the amount of the local tax assessment. This was done by considering that not all local taxpayers were literate on the technology or familiar with the internet and/or some taxpayers felt that they did not need to be bothered with the administration of local tax reporting.

5. Tax authorities on the Local Tax and Retribution UPTD of Rawalumbu and the Bapenda Office of Bekasi City must prioritize empathy to the local taxpayers such as promoting sincerity, willingness to help if the difficulty or problem occurred because, by the existence of good public services based on the online system, it can create orderly local tax reporting administration to optimize local tax revenues in the Bekasi City. The local taxpayers can contact the Local Tax and Retribution UPTD of Rawalumbu if there were some problems with the network or connectivity. Then, when the tax authorities were required, they could contact the operator consult (OC) as the central controller of the system and network located at the Bapenda Office of Bekasi City and the Local Tax and Retribution UPTD in Bekasi City.

b. Obstacles Occurred in the Public Services based on the SIPDAH Application at the Tax and Retribution UPTD at Rawalumbu

First, the local taxpayers who made some errors in the calculation of turnover and tax payable as well as the existence of some local taxpayers who did not understand the SIPDAH online application system procedures with the obstacles in local tax services. Therefore, the effort which could be done in tax service was by implementing some socialization of the local regulation about payment and online local tax reporting as well as installing a tool that connected to payment/transaction tool in every business (restaurants, hotels, entertainment) that belong to the category of local taxes, for example by tapping box which was connected to the e-SPTPD or SIPDAH application system, so that could monitor the daily reporting transaction of the local taxpayers and was expected to minimize taxpayers who committed fraud turnover reporting.

Then, another obstacle was the existence of local taxpayers who were not technology literate and who were not accustomed to the use of the internet. This became a special case. Thus, when the socialization was provided by the officer/ tax authorities, they still did not understand. Also, even only submitting their data entry to the officer, they felt it difficult to do. Internet Network also became a determinant factor in the smoothness of data entry of SIPDAH application. If the connectivity was disturbed, the network automatically stopped (offline), or the internet network was stable but its connectivity with SIPDAH application stopped (offline).

Finally, sometimes the local taxpayers made miscalculations of their turnover and tax payable, so the tax payable was underpaid or overpayment. Thus, when the local taxpayers concerned wanted to revise by themselves, they cannot do this. It was because the system did not accommodate it. They must meet the tax authorities. The SIPDAH application applies lock by the system or automatically blocked, so the local taxpayers may experience delays in the data entry (maximumly the fifteen of every month). Therefore, it was expected to not experience the lateness of the data entry.

c. Solutions Taken in Overcoming Various Obstacles of Public Services Based on the SIPDAH Application at the Local Tax and Retribution UPTD at Rawalumbu in 2019

Some efforts made by the Agency of Regional Revenue of Bekasi City and Local Tax and Retribution UPTD of Rawalumbu to improve the services for the local taxpayers and to overcome any various obstacles elaborated earlier, are as follows: first, develop and upgrade the features and systems of SIPDAH application by collaborating with the third parties as a vendor in providing its information technology. Thus, it would make the online public service easier to work for the local taxpayers.

Next, the Local Tax and Retribution UPTD of Rawalumbu implemented the socialization of the regional regulations regarding online local tax reporting. This was done to let the local taxpayers understand the purpose and procedure of the online reporting systems. Thus, it was expected that it could give positive impacts and understandings of online local tax reporting as well as the local taxpayers could always obey in reporting their local taxes. The socialization was carried out to new local taxpayers, as well as local taxpayers, who had been around for a long time but did not know the new updated system on the device of SIPDAH application. The local taxpayers need to input the SIPDAH application by themselves. It is to avoid and minimize unwanted things from the meetings between tax officers (authorities) with taxpayers and to create fairer management of the local taxpayers.

If the network connectivity of SIPDAH application was disturbed or stopped (offline), the local taxpayers could contact the tax authorities as the operator at Local Tax and Retribution UPTD of Rawalumbu for checking the system. Then, if it was still inactive, they can contact the operator consult (OC) as to the central controller of the system located in the Bapenda Office of Bekasi City for SIPDAH application system. In addition, if the local taxpayers were late in the data entry (the deadline is the 15th of each month), the system would be blocked (locked by the system), so they had to report to the tax authorities as to the operators in the Regional Tax and Retribution UPTD of Rawalumbu and or the operator consult (OC) to open the block.

Related to the taxpayers who made a mistake in the data entry of their turnover and tax payable, they could revise it by contacting the tax authorities as the operators in the Regional Tax and Retribution UPTD of Rawalumbu and or could contact the operator consult (OC) at the Bapenda Office of Bekasi City to open the access and revise their turnover and tax payable.

IV. Conclusion

Based on the results of the discussion, it could be concluded related to the Analysis of the Quality of Public Services Based on the Application of Local Tax Reporting Information System (Studies on Local Tax and Retribution UPTD of Rawalumbu in 2019), were as follows:

1. The quality of public services based on the SIPDAH application on Local Tax and Retribution UPTD of Rawalumbu had been good, but it still needed to be further improved, especially in terms of the socialization of the input procedures for SIPDAH application to the local taxpayers and the upgrade of the features of the SIPDAH application.
2. The obstacles that occurred in the public services based on the SIPDAH application on the Local Tax and Retribution UPTD of Rawalumbu were:
 - a. There were a lot of taxpayers who did not understand the procedure of SIPDAH online application system and were not familiar with internet usage.
 - b. The internet network was also a determining factor in the data entry of SIPDAH application. If the connectivity was interrupted, the network automatically stopped (offline). Also, if the internet network was stable, the connectivity with SIPDAH application had suddenly stopped (offline).
 - c. Some taxpayers who made an error in the calculation of their turnover and tax payable, so the tax payable was less or more paid.
 - d. The SIPDAH Application applied lock by the system or automatically blocked if the local taxpayers were late in performing the data entry (the deadline is every 15th of the month).
3. The solutions were taken in overcoming various obstacles of the SIPDAH application based-public services on the Local Tax and Retribution UPTD of Rawalumbu in 2019; as follows:
 - a. Developing and upgrading the features and system on the SIPDAH application. It was to make it easier to use. Then, implementing the socialization of regional regulation about the online local tax reporting.
 - b. If the connectivity network of SIPDAH application was interrupted or stopped (offline), the local taxpayers could contact the tax authorities as the operator on Local Tax and Retribution UPTD of Rawalumbu to check the system and or contact

operator consult (OC) as to the controller center system which in the Bapenda Office of Bekasi City for resetting the SIPDAH application system.

- c. Related to the local taxpayers who incorrectly inputted the turnover and tax payable, they could revise it by contacting the tax authorities as to the operator on Local Tax and Retribution UPTD of Rawalumbu and or the operator consult (OC) in the Bapenda Office of Bekasi City to open and revise the turnover and tax payable.

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