



## The Effectiveness of the E-Filing Programme in Order to Improve Compliance with the Reporting of Annual Income Tax Returns (SPT) for Individuals at The Surabaya Wonocolo Pratama tax Service Office

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### ABSTRACT

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In an effort to maximise taxpayer compliance, the Directorate General of Taxes is transforming and reforming the tax system, one of which is the e-filing program for individual taxpayer reporting. Electronic reporting in the e-filing system is also carried out by taxpayers registered at KPP Pratama Surabaya Wonocolo.

This study aims to analyse the effectiveness of the E-filing Program in order to increase compliance with the reporting of Annual Individual Income Tax Return with a discussion regarding the fulfilment of effectiveness measurement indicators based on the effectiveness theory proposed by Budiani (2007). This research method is descriptive research with a qualitative approach, and data collection is done by interview, observation, and documentation techniques. The results obtained were then collected, reduced, presented, and conclusions were drawn.

The results of this study indicate that the effectiveness of the e-filing programme at KPP Pratama Surabaya Wonocolo has generally met the criteria for measuring effectiveness according to Budiani, but there are still things that have not been optimally done. Apart from that, there are several supporting and inhibiting factors in the implementation of the e-filing programme at KPP Pratama Surabaya Wonocolo.

### KEYWORDS:

E-filing, Electronic, Tax, Reporting

### INTRODUCTION

Taxes are a transfer of wealth from the people to the State treasury to finance routine expenses and the surplus is used for public savings which is the main source to finance public investment (Sumitro, 2011). According to Akib and Amdayani (2017) taxes can also be interpreted as compulsory contributions that are forced by the community through the process of transferring wealth to the government to finance routine State expenditures with indirect rewards. Prof. Dr. Rochmat Soemitro, SH. in the book Mardiasmo (2011) explains that taxes are contributions to the state treasury

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based on laws (which can be imposed) without getting services (contraprestasi) which can be directly shown and which are used to pay for public expenses. Meanwhile, Law No.28 of 2007 Article 1 concerning General Provisions and Tax Procedures (KUP), explains that taxes are taxpayer contributions to the state owed by individuals or entities that are compelling based on the law by not getting direct rewards and are used for state purposes for the greatest prosperity of the people.

Tax revenue is the dominant source of state financing for both routine and development spending (Suryadi, 2006). In his research Valentine (2017) explains that state revenue from the tax sector will be used for general financing of all government activities and is one of the benchmarks of the success of a country's economy. The state has an obligation to fulfil the interests of its people by carrying out development, in carrying out development, the state needs a lot of funds where the development funds increase every year along with the increasing number of community needs

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(Sibueya et al., 2020). And from various sources of revenue, the largest state revenue comes from the taxation sector.

The source of state financial revenue derived from taxes is quite dominant compared to the other two sources. Approximately 2/3 of state revenue currently comes from the taxation sector. The dominance of taxes as a source of revenue is a very natural thing, especially when natural resources, especially petroleum, can no longer be relied upon. Revenue from natural resources has a relatively limited lifespan, one day it will run out and cannot be renewed. This is different from taxes, as a source of revenue that has an unlimited lifespan, especially with the increasing population (Rusmana, 2012).

Revenue from the taxation sector plays a very important role for the continuity of a country's government system, because the largest revenue of a country comes from taxes (Sibuea et al., 2020). Taxes are a very important source of revenue in financing development in a country. Optimal tax revenue is expected by a country which is for achieving goals in various fields such as education, economy, social, tourism and culture. The more tax revenue obtained, the more it helps the country's growth (Risanti, 2018). The development of taxes from year to year is increasing. One of the revenues of the State Budget (APBN) is from the tax sector. In the 2018 State Budget, revenue from the tax sector amounted to 1,618.1 Trillion, this amount is far greater than non-tax State revenue of 275.4 Trillion (www.kemenkeu.go.id).

The low level of taxpayer compliance can be caused by several factors, namely due to the suboptimal performance of the Task Force for receiving Tax Return, the suboptimal application of rules and the lack of awareness of taxpayers of tax obligations, and the suboptimal law enforcement on non-compliant taxpayers. Less than optimal services, such as services that take a long time, procedures that are considered confusing by taxpayers, resulting in problems with the bureaucratic system that is considered complicated, impractical, and seems to take a lot of time. This can reduce public enthusiasm in reporting and paying taxes, so that it will affect tax revenue and the level of taxpayer compliance. In relation to taxpayers, compliance is defined as the behaviour of taxpayers in fulfilling their tax obligations in accordance with applicable tax regulations. Before reporting their taxation through the Income Tax (PPh) or Value Added Tax

(VAT) Return to the Directorate General of Taxes (DGT), taxpayers must first make tax payments in the event that there are taxes to be paid on predetermined channels. This SPT contains true and accurate tax information regarding the amount of net income/income and the amount of tax payable by the taxpayer to the government.

Given that the development of information technology is very important to improve the quality of service for the community, the Directorate General of Taxes has participated in making public service innovations. One of the innovations made is the implementation of internet-based services called the e-filing system. Through the Decree of the Director General of Taxes Number Kep-88/PJ/2004 in May 2004, the e-filing product was officially launched and the implementation of e-filing was carried out starting in 2011, which is a way of submitting Income Tax Return (SPT) for Individuals (OP) electronically which is done online and in real time via the internet on the Directorate General of Taxes website (<http://www.pajak.go.id>) or Electronic SPT Service Provider (ASP). The Directorate General of Taxes also continues to innovate to be able to provide ease of service and access in submitting the Annual Income Tax Return (SPT) OP electronically through the implementation of e-filing.

In submitting SPT PPh OP through the e-filing system, taxpayers no longer need to wait for long queues at the Dropbox location or the Tax Service Office (KPP). SPT submission can be done quickly, safely and at any time (24x7), there is no fee when reporting SPT, the calculation is done precisely because it uses a computer system, ease in filling SPT because the filling is in the form of a wizard, the data submitted by taxpayers is always complete because there is validation of SPT filling, environmentally friendly by reducing the use of paper, and complete documents such as photocopies of form 1721 A1/A2 or proof of income tax withholding, SSP 3rd sheet, Income Tax Article 29, Special Power of Attorney, calculation of income tax payable for taxpayers married with separate assets and/or having their own NPWP, photocopy of Proof of Zakat Payment) do not need to be sent again unless requested by the Tax Office through the Account Representative (AR). The following is data on the number of users of e-filing SPT PPh Individual Taxpayers (WPOP) at Wonocolo Surabaya Primary Service Office.

**Table 1. Number of Individual Taxpayer e-filing Users (WPOP) at the Surabaya Wonocolo Primary Tax Service Office**

No.	Tahun	Target	Realisasi	Persentase (%)
1.	2020	43.589	36.045	82,69
2.	2021	42.847	43.035	100,44
3.	2022	37.677	38.759	102,87

**Source:** Data and Information Management Section of KPP Surabaya Wonocolo (processed by researchers)

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Based on Table 1. it can be seen in percentage terms that there has been an increase in the number of Individual Taxpayer (WPOP) e-filing users in the last three years at the Wonocolo Surabaya Primary Tax Service Office. This is the reason for researchers to focus on the choice at the Wonocolo Surabaya Primary Tax Service Office. However, in practice this system is not an easy thing to implement. Due to the lack of knowledge and insight related to the implementation of the system. Lack of knowledge and understanding of the e-filing system results in a lack of public awareness in reporting taxes. Good tax knowledge will greatly affect taxpayer compliance in fulfilling their tax obligations. The higher the level of knowledge and understanding of taxpayers, the more obedient they will be in fulfilling their tax obligations. Based on the problems described above, the authors are interested in conducting a study entitled The Effectiveness of the E-filing Programme in Order to Increase Compliance with Reporting Individual Income Tax Annual Return (SPT) at the Wonocolo Surabaya Primary Tax Service Office.

## **RESEARCH METHOD**

This research uses qualitative research methods. Creswell (2014) in his book entitled "Qualitative Inquiry And Research Design" reveals five qualitative research traditions, namely: biography, phenomenology, grounded theory, case study and ethnography. In his research, Creswell (2014: 4) states that qualitative research can be defined as a process for understanding social problems or human problems based on a holistic picture, reporting informants' views in detail and scientifically structured. This research presents many empirical facts in a naturalistic manner regarding the e-filing programme at the Wonocolo Surabaya Primary Tax Service Office.

Data analysis in qualitative research is carried out since before entering the field, during the field and after completion of the field (Sugiono, 2009: 89), there are three methods in qualitative data analysis, namely data reduction, data presentation, withdrawal / verification of conclusions (Miles, M.B & Huberman, 2014). There are 4 interactive models in qualitative analysis, namely data collection, data condensation, data presentation and conclusion drawing (Miles and Huberman 2014). In more detail, the steps according to the theory (Huberman, 2014) will be applied as follows: 1). Data collection, Data collection is data collected in the form of words and not in the form of a series of words. 2). Data Condensation (Data Condensation), Data condensation looks at the process of selecting, simplifying, processing, and or changing data that approaches the whole part of written field notes, interview texts, and other empirical material. 3). Data presentation (Data display), In qualitative research, data presentation can be held in the form of brief explanations, frames, relationships between categories and

the like. 4). Conclusion, drawing/verifying, The last way in qualitative data analysis is drawing conclusions.

## **RESULTS AND DISCUSSION**

### **1. E-filing Implementation Process**

E-filing is a form of service for filling and submitting taxpayer notification letters that are carried out electronically through an online system at the Directorate General of Taxes. E-filing can be done through the Directorate General of Taxes (DGT) website or through an Application Service Provider that has been appointed by the DGT. With the implementation of the e-filing system, it is expected to provide comfort and convenience for taxpayers in preparing and submitting tax returns because it can be sent anytime and anywhere so as to minimise the costs and time used by taxpayers for calculating, filling and submitting tax returns. E-filing can minimise costs and time because only by using a computer connected to the internet, the submission of tax returns can be done anytime, namely 24 hours a day and 7 days a week (including holidays) and anywhere without the need to come to the tax office to give it to the Tax Officer.

The e-filing system was created with the aim that there is no contact between taxpayers and tax officials and taxpayer control can be high because they record their own tax returns. In addition, e-filing also aims to achieve transparency and can eliminate the practices of Corruption, Collusion and Nepotism (KKN). With the implementation of the e-filing system, it is expected to facilitate and accelerate taxpayers in submitting tax returns because taxpayers do not need to come to the Tax Office to submit tax return data, with the ease and simplification of the process in tax administration, it is expected that there will be an increase in taxpayer compliance. e-filing is also felt by the Tax Office, namely faster receipt of tax return reports and easier administration activities, data collection, distribution, and archiving of tax return reports.

The procedure for submitting tax returns by taxpayers is regulated in Director General of Taxes Regulation Number PER-02/PJ/2019 concerning Procedures for Submitting, Receiving, and Processing Tax Returns. Article 1 point 8 states that what is meant by e-Filing is a method of submitting tax returns through certain channels determined by the Director General of Taxes. Furthermore, point 9 states that the Tax Return hereinafter referred to as SPT conducted through e-filing is a Tax Return in the form of an electronic document submitted by the Taxpayer through e-Filing (SPT e-filing).

E-filing channels include (a) the Directorate General of Taxes website; (b) the Electronic SPT distributor website; (c) digital voice channels determined by the Director General of Taxes for certain taxpayers; (d) data communication networks specifically connected between the Directorate General of

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Taxes and taxpayers; and (e) other channels determined by the Director General of Taxes. To report SPT with e-Filing, you first need to know that taxpayers are divided into two categories based on their income, namely taxpayers who earn less than IDR 60 million in a year, and above IDR 60 million per year. Furthermore, here's how to report taxes online via e-Filing based on the taxpayer's income category

**2. Effectiveness of the e-filing programme at the Wonocolo Surabaya Primary Tax Service Office**

The measurement of effectiveness in tax return reporting through the e-filing programme is carried out using the theory of effectiveness according to Budiani (2007), which relates to factors such as: (1) Program Target Accuracy; (2) Program Socialisation; (3) Program Objectives; and (4) Program Monitoring, which can be described as follows:

1). Accuracy of Programme Objectives

The measurement of the accuracy of programme targets is carried out by conducting observations and interviews based on the subject of the e-filing programme recipients and the success of the e-filing programme provisions. Briefly, the accuracy of programme targets according to Budiani (2007) is related to the extent to which

programme participants are right with the predetermined targets.

a. Recipient Subjects of the E-filing Programme

The e-filing programme is an implementation of the Taxation Self-Assessment system, where taxpayers are required to report their tax rights and obligations to the Directorate General of Taxes. The implementation of the E-filing Programme has generally been carried out by the recipient subjects of the programme, in this case taxpayers. At the point of interview results, it shows that taxpayers are aware and aware of the e-filing programme which is intended for reporting tax rights and obligations by taxpayers.

b. Success of the E-filing Programme

The data above shows that every year users of reporting services through e-filing are increasing with realisation above 80% each year. Quantitatively, this increase is also in line with the Revenue from the Individual Sector mentioned in the research data which experienced a growth of 171.77% and managed to meet the 91% achievement target, indicating a positive relationship with the increase in the use of electronic administration systems.

**Table 2. Programme Targeting Indicator Analysis**

No.	Sub Indicators	Findings	Data Analysis
1	Subjects Receiving the E-filing Programme	Taxpayers have known and used the e-filing programme in reporting the Annual Tax Return.	Observations in the field prove that the implementation of the e-filing programme is also carried out at KPP Pratama Wonocolo, which is carried out by taxpayers as tax subjects.
2	Success of E-filing Programme	There is an increase in service users with an average realisation above 80% Increase in Individual Tax Revenue at KPP Pratama Wonocolo as a result of the transformation of the electronic tax database	The results show that service users easily access existing services, but still need information regarding tax rights and obligations.

Source: processed by the author, 2023

2). Programme socialisation

The measurement of the programme socialisation factor was conducted by conducting observations and interviews on the form of socialisation, the intensity of socialisation, and the benefits of socialisation. Briefly, Program Socialisation according to Budiani (2007) is related to the ability of program organizers to conduct program socialisation so that information about program implementation can be conveyed

to the community in general and target program participants in particular. a. Form of Socialisation, Based on the observation, KPP Pratama Wonocolo mentions the term socialisation with the term extension. Socialisation activities have been conducted by KPP Pratama Wonocolo in the form of counselling. There are 4 (four) main focuses of extension activities, namely 1) Publication; 2) Activities; 3) Publicity and 4) b. Intensity of Socialisation, Program Socialisation or

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Extension of the E-filing Program is carried out at certain times. c. Benefits of Socialisation, the increase in e-filing service users shows that socialisation activities show positive

benefits from the side of service users and service providers. The use of extension media provides benefits for the success of the e-filing programme.

**Table 3. Analysis of E-filing Programme Socialisation Indicators**

No.	Sub Indicators	Findings	Data Analysis
1	Socialisation of the E-filing Programme	Socialisation is carried out in the form of outreach in the form of 1) Publications, 2) Activities, 3) News, and 4) Personal Approach.	Observation results show that there are tax classes, social media publications and news in the form of announcements or fliers.
2	Intensity of Socialisation of E-filing Programme	Counselling activities are carried out periodically both directly and indirectly to taxpayers	Publication is done once a month, tax class every quarter
3	Benefits of Socialisation of the E-filing Programme	Taxation Education, Taxation Database Improvement	The results of observations in the field show that the indicators of the benefits of socialisation of the e-filing programme have been fulfilled.

Source: processed by the author, 2023

**3). E-filing Programme Objectives**

Measurement of the Program Objectives factor is carried out by conducting observations and interviews on the Achievement of Program Objectives, and the Conformity of Program Targets and Realizations. Briefly, Program Objectives according to Budiani (2007) is about the extent to which the results of program implementation are in accordance with the previously determined program objectives. a. Achievement of Program Objectives, There are several objectives of the e-filing program, including (1)

helping to provide tax return reporting facilities that can be accessed electronically; (2) the speed and ease of tax reporting means that it will also provide support to the Tax Office in accelerating the receipt of tax return reports and minimising administrative activities, data collection (also data accuracy), distribution and filing of tax return reports. b. Conformity of Target and Realisation, in the last 3 years the implementation of the e-filing program has increased, even the realisation shows an average fulfilment of the implementation of the e-filing program above 80%.

**Table 4. Analysis of E-filing Programme Objective Indicators**

No.	Sub Indicators	Findings	Data Analysis
1	Achievement of Programme Objectives	Simplifying Tax Return Reporting by Taxpayers and Strengthening Database	Observation results show that there is an increase in taxpayer compliance and service user realisation.
2	Conformity of Target and Realisation	Increased realisation and focus on tax database growth	The results of observations in the field show that the indicators of Conformity of Target and Realisation have been met

Source: processed by the author, 2023

**4). Programme Monitoring**

The measurement of the programme monitoring factor is carried out by conducting observations and interviews on the intensity of the e-filing programme inspection, the intensity of the e-filing programme supervision and the obstacles faced in the e-filing programme monitoring process. Briefly, programme monitoring according to

Budiani (2007) is related to activities carried out after the implementation of the programme as a form of supervision and attention to the maintenance and management of the programme. a. Intensity of E-filing Programme Inspection, Discussion regarding the intensity of E-filing Programme Inspection is at least conducted annually. This is based on the target realisation of the use of the e-filing program service

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which is the target for a year. The examination of the implementation of the e-filing programme is carried out during the receipt and management of Electronic Tax Returns at the Directorate General of Taxes. b. E-filing Programme Monitoring Intensity The frequency of monitoring the implementation of the e-filing programme for individuals is from January to March after the relevant tax year. c. Obstacles faced in Monitoring the E-filing Programme. There are

several obstacles in monitoring the e-filing programme, namely: 1. Errors in the use of the Annual Tax Return form by taxpayers; 2. Not all data is reported by taxpayers, because there is additional income that is not reported, so that in the equalisation process with counterpart data the results are different. 3. There is no proof of deductions and/or collections as a basis for completing the e-filing SPT.

**Table 5. Analysis of E-filing Program Monitoring Indicators**

No.	Sub Indicators	Findings	Data Analysis
1	E-filing Program Inspection Intensity	The intensity of qualitative E-filing Program Inspections is carried out every year according to predetermined targets. The intensity of the E-filing inspection system is carried out periodically every month	Observation results show that the inspection of program implementation is aimed at the use of program services which can be seen from the number of achievements of service users and the quality of SPT reporting
2	Intensity of Supervision of the E-filing Program	E-filing Program Supervision activities are carried out in January-March, namely during the processing of the Annual SPT	The results of observations in the field show that the indicators for the intensity of supervision of the e-filing program have been met
3	Obstacles faced in Program Monitoring	Adanya kesalahan formil dan materiil yang terdapat pada laporan SPT Tahunan Wajib Pajak	The results of observations in the field show that these formal and material errors affect the formation of the tax database

**Source:** processed by the author, 2023

The assessment of service quality at KPP Pratama Surabaya Wonocolo is carried out based on the theory from Budiani (2007), namely Accuracy of Program Targets, Program Socialization, Program Objectives, and Program Monitoring. The results and qualitative analysis of each indicator can be described with the following explanation:

a) Accuracy of Program Targets

The implementation of the E-filing Program is generally carried out by the program recipient, in this case the taxpayer. At this point, the research shows that taxpayers are aware and aware of the existence of an e-filing program which is intended for reporting tax rights and obligations by taxpayers. In terms of the realization of targets, it shows that in the last 3 years the implementation of the e-filing program has increased, in fact the realization shows that the average fulfillment of the implementation of the e-filing program is above 80%.

In terms of program target accuracy, the implementation of the e-filing program is very effective and functional in the context of transforming the tax administration system electronically, as well as making it easier for service users, in this case taxpayers, to apply the electronic reporting system. However, apart from that, the

implementation of the e-filing program has not been able to optimally accommodate the needs of service users, such as the absence of information to conduct questions and answers regarding tax rights and obligations (a kind of online help desk).

b) Program Objectives

There are several objectives for the e-filing program, including (1) helping to provide SPT reporting facilities that can be accessed electronically; (2) fast and easy tax reporting means it will also provide support to the Tax Office in accelerating the receipt of SPT reports and minimizing administrative activities, data collection (also data accuracy), distribution and archiving of SPT reports. Quantitatively, it is stated that the achievement of goals based on the realization of certain targets in the last 3 years of the implementation of the e-filing program has increased, in fact the realization shows that the average fulfillment of the implementation of the e-filing program is above 80%.

c) Program Socialization

Socialization activities have been carried out by KPP Pratama Wonocolo in the form of counseling. There are 4 (four) main focuses of extension activities, namely 1)

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Publication; 2) Activities; 3) Reporting and 4) Personal Approach.

In general, socialization activities are carried out based on the Regulation of the Director General of Taxes Number PER-03/PJ/2013 concerning tax counseling guidelines, the term socialization is not used in this regulation, but the term counseling is used. Meanwhile, counseling itself is defined as an effort and process to provide tax information to the public, the world and government and non-government institutions

The purpose of the extension is not only directly proportional to achieving tax revenue and compliance targets, but also as a means of Tax Education and Improving the Tax Database

d) Program Monitoring

Intensity of E-filing Program Inspections is carried out at least annually. This is based on the target for the realization of the use of e-filing program services, which is a target for a year. Inspection of the implementation of the e-filing program is carried out at the time of receipt and management of the Electronic SPT at the Directorate General of Taxes

**Table 6. E-filing Program Effectiveness Analysis Matrix**

No.	Indicators	Analysis Result
1	Accuracy of Program Targets E-filing Program Recipient Subjects	The results of the research show that in the implementation of the e-filing program, Taxpayers as service recipient subjects are aware of and use the e-filing program in reporting Annual SPT
	Success of the E-filing Program	The research results show that service users can easily access existing services, but still need information regarding tax rights and obligations.
2	Program Socialization Form of E-filing Program Socialization	Socialization is carried out in the form of counseling in the form of 1) Publications, 2) Activities, 3) Reporting, and 4) Personal Approach
	Intensity of E-filing Program Socialization	Based on research results, outreach activities are carried out periodically, both directly and indirectly, to taxpayers
	Benefits of E-filing Program Socialization	Tax Education, Increased Tax Database
3	<b>Program Objectives</b> Achievement of Program Goals	The research results show that the increase in service users is in line with an increase in taxpayer compliance and the realization of service users
	Suitability of Target and Realization	The research results show that the actual use of e-filing program services is above the predetermined target
4	<b>Program Monitoring</b> E-filing Program Inspection Intensity	Based on the research results, the qualitative inspection intensity of the E-filing Program is carried out every year according to predetermined targets The intensity of the E-filing inspection system is carried out periodically every month
	Intensity of Supervision of the E-filing Program	E-filing Program Supervision activities are carried out in January-March, namely during the processing of the Annual SPT
	Obstacles faced in Program Monitoring	The research results show that these formal and material errors influence the formation of the tax database

Source: processed by the author, 2023

**Supporting Factors and Inhibiting Factors**

The research results show that there are several supporting and inhibiting factors in implementing the e-filing program, including:

a. Supporting factors

1. There is support from the Central Government through application/information system support from the Central government, with strengthening in the field of training,

improving service systems and governance for the preparation and management of electronic files;

2. Optimization of Information Systems and Technology in the E-filing system which is connected to every line of DJP's business processes;

3. Strengthening the implementation of counseling on the fulfillment of tax rights and obligations to taxpayers through the Functional Tax Instructor

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4. Increasing internal and external collaboration functions through media centers and optimizing social media-based service channels;
5. There are arrangements relating to the inspection of the implementation of the e-filing service program based on SPT that has been reported both formally and materially
- b. Obstacle factor
  1. The well-being of employees is not yet optimal in conveying information to taxpayers
  2. System and Internet Network Dependencies
  3. Taxpayer Understanding Level
  4. Evidence Based collection carried out electronically is not in accordance with the formula and actual conditions of taxpayers
  5. There are formal and material errors made by taxpayers which affect the formation of the tax database.

## **CONCLUSION**

### **Accuracy of Program Targets**

The research results show that in implementing the e-filing program, Taxpayers as service recipients are aware of and use the e-filing program in reporting Annual Tax Returns. Apart from that, service users can easily access existing services, but still need information regarding tax rights and obligations. This explains that the target accuracy indicators have been met.

### **Program Socialization**

Various forms of outreach regarding the e-filing program have been implemented. Both from the central level and from the KPP itself. Socialization is carried out in the form of outreach in the form of publications, activities, news reports and personal approaches. After the socialization was carried out there was an increase in the tax data base. So it can be concluded that the socialization indicators have been met.

### **Program Objectives**

Achievement of program objectives can be seen from the increase in service users along with an increase in taxpayer compliance and realization of service users. Apart from that, the realization of the use of e-filing program services has reached above the predetermined target. So it can be concluded that the Program Objective indicators have been met.

### **Program Monitoring**

Qualitative E-filing Program inspections are carried out every year according to predetermined targets. The intensity of the E-filing inspection system is carried out periodically every month. Meanwhile, E-filing Program Supervision activities are carried out in January-March, namely during the processing of the Annual Tax Return. So

it can be concluded that the Program Monitoring indicators have been met.

## **Supporting and Inhibiting Factors**

### **Supporting factors**

There is support from the government in the form of applications/information systems, strengthening in the field of training. Apart from that, there is strengthening the implementation of counseling on the fulfillment of tax rights and obligations to taxpayers through the Functional Tax Instructor. And also increasing internal and external collaboration functions through media centers and optimizing social media-based service channels.

### **Obstacle factor**

There are several inhibiting factors that influence the effectiveness of the E-Filing Program in order to increase compliance with the reporting of Annual Personal Income Tax Returns (SPT) at the Surabaya Wonocolo Pratama Tax Service Office. These include, among others, the employee's well-being is not yet optimal in conveying information to taxpayers, dependence on Internet Systems and Networks, the level of Taxpayer Understanding, Evidence Based collection carried out electronically is not in accordance with the formula and actual conditions of taxpayers, there are formal and material errors made by taxpayers which affect the formation of the tax database.

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