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Comparison of the Directorate General of Tax (DGT) Annual Tax Return Reporting Application with the Education Version of the Annual Tax Return Reporting Application

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ABSTRACT

This study aims to compare the Directorate General of Taxes' e-filing application version with the educational version of the e-filing application developed by the Batam State Polytechnic tax team. The educational version of the e-filing application is a web-based educational application for reporting individual Annual Tax Returns (SPT) that can be accessed through various internet-connected devices. This application is designed as a solution to the lack of a tax reporting application for learning activities. The applications were compared to determine the effectiveness of the material and the application as a learning medium. The method used was a descriptive, qualitative approach through interviews and application trials. The results showed that the educational version of the e-filing application is effective and can be used as an educational medium. However, there are still errors in the application, and features need to be added to improve user convenience and fulfill its function as an educational application for reporting annual SPT.

INTRODUCTION

The rapid development of technology has made daily matters easier and shorter, including activities related to tax obligations. The establishment of the Large Tax Service Office (KPP), Medium Tax Service Office (KPP) and Pratama Tax Service Office (KPP Pratama) which began in 2002 initiated the steps of tax reform and renewal in Indonesia. One form of tax renewal in Indonesia is the issuance of the Minister of Finance Regulation (PMK) Number 9 of 2019 which requires e-filing as a medium for reporting Tax Returns (SPT).

Table 1 shows that there has been an increase in the number of reports each year using e-filing since 2015 from 2 million taxpayers to more than 10 million taxpayers in 2019. Convenience, practicality and efficiency are the main reasons for the increasing number of e-filing users each year. In addition, this increase is also influenced by the level of knowledge and education provided to taxpayers in reporting notification letters (Suhartanto & Morasa, 2015).

Table 1
Number of taxpayers reporting with e-Filing

Tax Return Year	Number of Taxpayers
2019	10.580.475
2018	9.152.817
2017	8.410.515

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2016	7.538.009
2015	2.577.440

Source: DGT 2019 Annual Data has been reprocessed

The results of research on taxpayers at KPP Pratama Yogyakarta show that the implementation of e-filing and tax understanding has a positive and significant effect on tax compliance (Agustianingsih, 2016). Tax understanding for taxpayers can be done by improving in terms of service, convenience and the implementation of strict sanctions (Novita & Askandar, 2018). However, in its application in the field, related agencies and taxpayers are reluctant to understand and learn the use of e-filing and e-SPT even though socialization has been carried out. For this reason, it is necessary to provide education and teaching to taxpayers with a more effective education scheme and plan so that it is hoped that increased compliance and tax revenue can increase in line.

Understanding and level of tax compliance are expected to prevent delays in reporting tax returns that can be detrimental to taxpayers, because based on the provisions of Law No. 28 of 2007 concerning General Provisions and Tax Procedures, taxpayers who are late in reporting VAT periodic SPT are subject to a fine of IDR 500,000 (five hundred thousand rupiahs) and for other Periodic SPTs are subject to a fine of IDR 100,000 (one hundred thousand rupiahs), while for Individual Annual SPTs a fine of IDR 100,000 (one hundred thousand rupiah) is imposed and a fine of IDR 1,000,000 (one million rupiah) for Corporate Annual SPTs.

The Compliance Ratio is a comparison between the number of Annual SPTs reported in one tax year with the number of registered taxpayers at the beginning of the year. In 2019, the compliance ratio of individual employee taxpayers showed a ratio of 73.23%. The Compliance Ratio can be increased through education to taxpayers on how to use e-filing (Agustianingsih, 2016). However, in its implementation, the e-filing application has a drawback, namely that to learn it, taxpayers must have an account on the pajak.go.id page and must input directly into the e-filing form that has been provided. This certainly makes it difficult for taxpayers who only want to learn how to fill out the SPT because the data inputted on the pajak.go.id page is not for learning media.

The e-filing Annual Tax Return Reporting Application, Educational version, can be one solution to the above problems. The e-filing application, the Educational version, is an application created from the results of Project Learning (PBL) by students and the idea of the tax research team and the development of the Polibatam Software application (PS Team). This application was created as a means of helping to provide solutions related to the absence of applications that can be used to practice how to report Individual Annual Tax Returns. This application aims to be an educational media for the use of e-filing for reporting Individual Annual Tax Returns that can be accessed online without having to install the application. The Educational version of the e-filing application has relatively the same features and menus as the e-filing application created by the Directorate General of Taxes (DGT), but the educational version of the e-filing application has the advantage that it can be accessed without having to have an NPWP registered on the pajak.go.id page so that for educational purposes, taxpayers can learn the procedures for reporting Annual Tax Returns more easily without having to have a previous NPWP.

The purpose of this study is to evaluate the effectiveness of the Educational version of the Annual Tax Return (SPT) reporting application, the first educational version of a tax application resulting from research activities, compared to the DGT e-filing application. Previous researchers have rarely conducted this research. The results are expected to provide material for evaluation and improvement, thereby increasing the application's effectiveness and making it a more effective tax education tool.

MATERIALS AND METHODS

A tax Return (SPT) based on Law Number 28 of 2007 is a letter that taxpayers use to report calculations, payments, tax objects, non-tax objects, assets and liabilities by applicable laws and regulations. The Tax Return can also be interpreted as a means used by taxpayers to report their tax obligations (Resmi, 2019).

Taxpayers can report SPT boldly through e-filing since Kep-05/PJ/2005 was enacted. e-Filing is a medium for reporting SPT electronically and boldly via the internet on the official DGT website or Application Service Provider (Resmi, 2019). For several types of taxes, taxpayers must first fill in the SPT using the e-SPT application and then send the SPT via e-filing.

Web-based applications are applications that are built on five main components, namely browsers, web servers, web application servers, RDBMS servers and web development environments that apply the client/server principle (Binti Junus, 2020). The use of web-based applications uses a

browser to access or send requests via a personal computer to be processed by the web server and produce content requested by the application user. Web-based applications are composed of a series of programs that usually use programming languages such as HTML, Javascript, CSS and others.

Customer satisfaction or Customer Satisfaction is a standard or level of service quality of the provider or service provider which is subjective and closely related to the quality standards of goods and or services preferred by users (Barata, 2003). Every provider or service provider of course wants to provide the best service for its users, this customer satisfaction is also related to competition between service providers. In its development, customer satisfaction is also related to user satisfaction. User satisfaction or User Satisfaction especially in information systems is the result felt by the user's experience with the relevance of information in using a system (Mardiana, 2020).

One model of user satisfaction is the Green and Pearson model. In the Green and Pearson model, the level of user satisfaction is divided into 4 parts, namely ease of use, personalization (customization), access speed (Download Delay) and presentation of information (content) (Green & Pearson, 2004). The Green and Pearson information system user satisfaction model will be used as a parameter in this study to test the effectiveness of the Incone Tax Article 21 e-SPT Masa application, Educational version.

The object of this research is the application of reporting Annual Tax Returns for Individuals in the Education version which is a work of the results of Project Based Learning (PBL) of students and the idea of the tax research team and the development of the Polibatam Software (PS Team) application. The application will be compared in this study with the Annual e-Filing application for individuals in the DGT version using the Green and Pearson user satisfaction variables as comparison parameters.

Table 2
User Satisfaction Level Parameters

Parameter	Interview Questions
Convenience	Is it easy for users to access the application?
	Is it easy for users to access menus & links in the application?
	Is it easy for users to search for the information they need in the application?
	Is the display of the application easy to adjust when accessed via smartphone or computer?
	Is the display of the application easy to recognize and attractive?
Personalization	Are the colors of the application attractive enough?
	Is the position of the information and menus in the application presented so that they are easy to recognize?
	Is the text displayed in the application easy to read clearly?
Access Speed	Can each page or menu in the application be displayed quickly after clicking on the menu?
	Can users easily access information on each menu in the application?
	Are there any menus or application components that experience errors?
	Does it take users a long time to access the menu or run the application features?
Presentation of Information	Is the information presented in the application by user needs and application objectives?
	Are the images and tables in the application visible?
	Are the information presented and menus provided by the application as they should be?
	Does the application meet user needs?

Sumber: Mardiana (2020)

The data used in this study are primary data obtained from direct observation of the Educational version of the e-filing application and interviews with target users.

The data collection methods used in this study were observation and interviews. The observation method was carried out using participant observation by researchers observing directly and being directly involved with the research object (Bungin, 2007). This study used a purposive sampling method to select respondents. The respondent criteria were employees working in the production department and employees working in the tax department. Researchers carried out data collection by participating as part of the application creation research team. The interview method was carried out with parties who were users of the DGT version of the e-filing application, namely non-taxation employees and taxation employees in companies that had used the annual e-filing application for

individuals, to provide information related to the comparison between the DGT version and the Education version.

The data analysis method used is a descriptive qualitative method. This method is applied to analyze previously collected data. The steps taken in the data analysis process are as follows:

a. Collecting information and data related to the description of the Income Tax Article 21 Annual e-Filing application in the educational version through direct observation of the application and interviews with informants using parameters in the form of Green and Pearson user satisfaction variables.
b. Conduct direct usage testing on the educational e-filing application and compare features with the DGT version.
c. Concluding and providing recommendations and evaluations as needed regarding the features of the Income Tax Article 21 Periodic e-SPT application in the Educational version as material for improvement and refinement.

RESULTS AND DISCUSSION

Table 3
Respondent

No	Code	Gender	Department
1	A	Male	Factory
2	B	Female	Factory
3	C	Female	Accounting and Taxation
4	D	Male	Accounting and Taxation
5	E	Male	Accounting and Taxation

Source: Processed by the author

Based on the predetermined criteria for selecting respondents in this study, five respondents were selected, as shown in Table 3. The following is a comparison of the Annual Tax Return (SPT) reporting application displays. On the right is the DGT version of the Annual Tax Return (SPT) reporting application, and on the left is the Education version of the Annual Tax Return (SPT) reporting application.

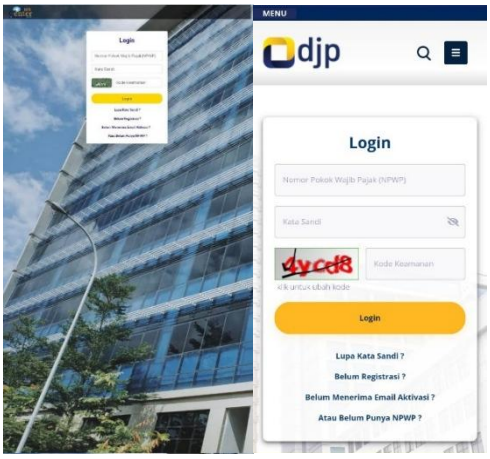

Figure 1 Comparison of initial display on smartphones

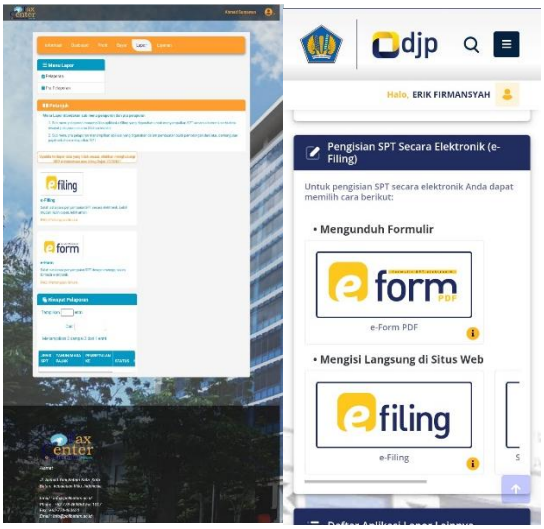

Figure 2 Comparison of the report menu display on a smartphone

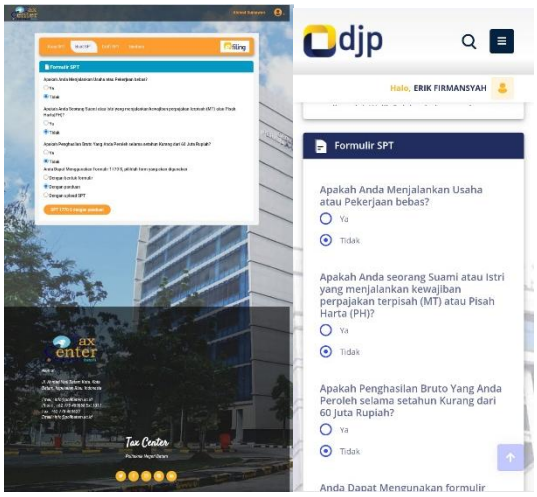

Figure 3 Comparison of SPT form selection on smartphones

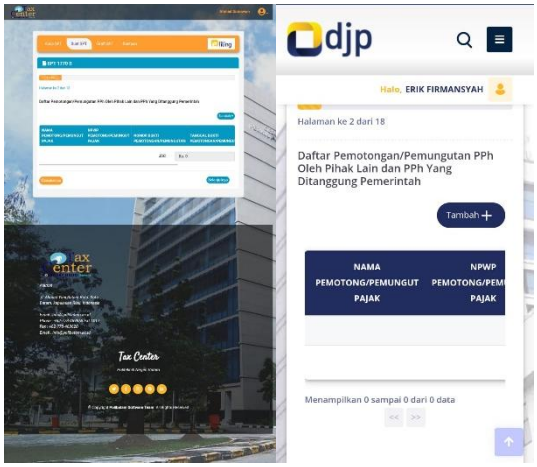

Figure 4 Comparison of data input to SPT on a smartphone

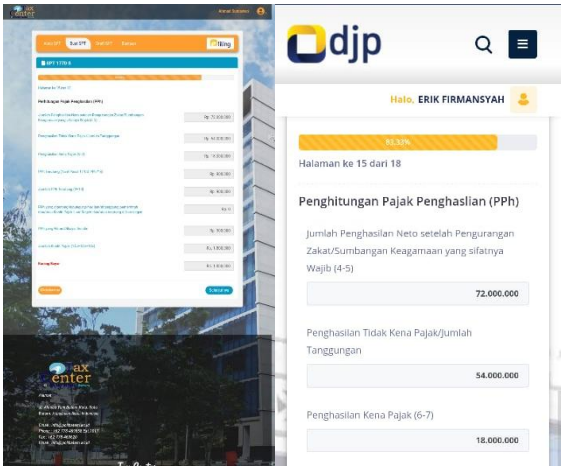

Figure 5 Comparison of SPT calculation results on smartphones

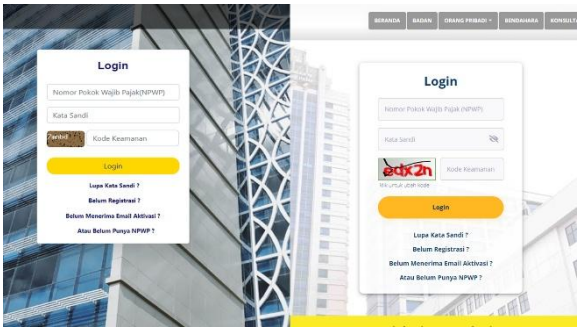

Figure 6 Comparison of the initial appearance of the application on the desktop.

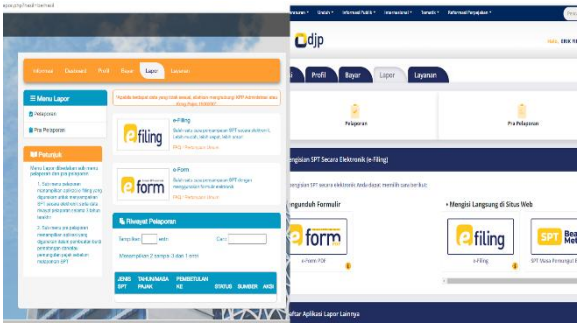

Figure 7 Comparison of the report menu display on the desktop

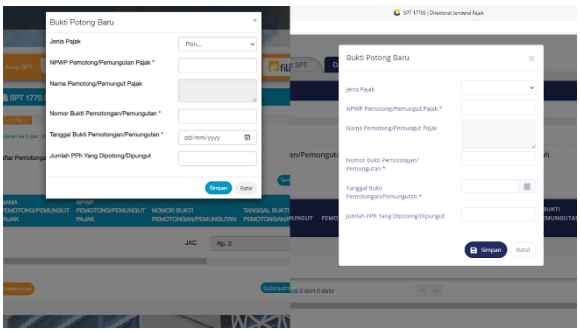

Figure 8 Comparison of data input of withholding evidence on the desktop

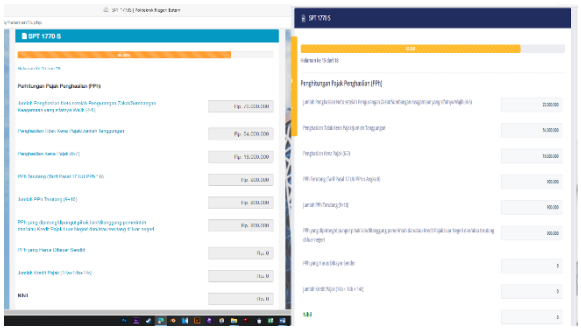

Figure 9 Comparison of SPT calculation results on the desktop

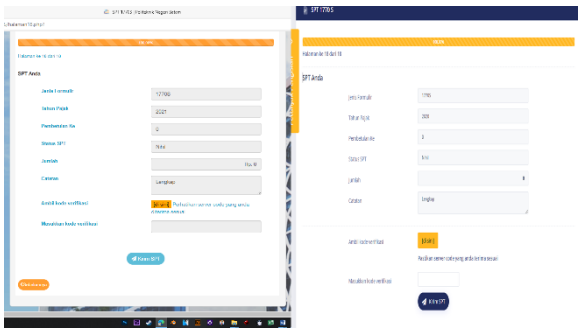

Figure 10 Comparison of the appearance of sending SPT on the desktop

Interviews were conducted with informants who had used the annual e-filing application for individuals in the DGT version with form 1770 S. The questions asked to informants referred to the parameters of Green and Pearson's user satisfaction levels, which can be seen in Table 2 of this study. The interview process was assisted by using tools in the form of smartphones and laptops. These tools were used to assist the interview process. Smartphones were used to record the informant's voice during the interview and to access the educational version of the e-filing application to see the mobile display of the application. Laptops were used to access the educational version of the e-filing application and see the desktop display.

The participating informants were taxpayers who had used the annual e-filing application version of the DGT using form 1770 S. Five informants participated in this interview. The participating informants were two factory workers and three accounting and taxation employees, and they were users of the annual e-filing application version of the DGT. The interview process lasted approximately 45 minutes, and the simulation of using the application lasted for 15 minutes.

Informant one is a man who has worked as a production operator at a coal company for more than 1 year. Informant one has previously reported the 2021 Annual Tax Return using Form 1770S via the DGT website and the e-filing service. According to informant one, after using the educational version of the application, the application was relatively easy to use and did not experience many obstacles when using the application. Informant one felt that access to the application was easy and fast. In addition, the educational version of the application also had a relatively similar appearance and color to the DGT version, so no significant obstacles were found when operating the educational version of the application. When accessing a smartphone, Informant one felt a little disturbed because the display on the smartphone device was very small, different from the display on the desktop.

Informant two is a woman who works as an accountant and taxation in a contractor company and has worked for over 2 years. Informant 2 reported the 2021 Annual Tax Return using Form 1770S via the DGT website and the e-filing service. According to Informant 2, the educational version of the e-filing application is quite easy to use and operates well. However, Informant 2 found some difficulties when operating the educational version of the e-filing application. The inconveniences felt by informant two include the application access button being difficult to click, the presence of a foreign language in the application, the input of NPWP, which is not excluded as on the DGT page and the SPT form, whose data disappears when revisiting the form. Although there are problems with the application's user experience, Informant Two feels the application is running well according to its function. Informant two also believes that the educational version of the e-filing application still lacks educational information

regarding the forms that taxpayers must fill in. Informant two believes that the educational version of the e-filing application can only be filled in if the taxpayer has previously used the DGT version or has a good understanding of taxation. Informant two suggested that when using the application, users should be able to see the intent of the form being filled out by the user.

Figure 11 Display of educational information suggestions by Informant two

Informant three is a woman who works in the accounting department of a B2B (Business to Business) manufacturing company and has worked for approximately 1 year. Informant three had previously reported the 2021 Annual Tax Return using the DGT e-Filing application with form 1770S. According to Informant three, the educational version of the e-Filling application can be used as it functions. However, Informant three found that when inputting data on the Income Tax Article 25 form paid by taxpayers, the Income Tax Article Article 25 tax credit increased the amount of Income Tax Article Payable instead of reducing the value of Income Tax Article Payable. Informant Three felt that this might be due to a formula error in the application and felt that not all taxpayers filled out the form, so the application function worked well apart from the Income Tax Article Article 25 form.

Informant four is a man who has worked as a warehouse employee at a Japanese food restaurant for more than one year. He has reported the 2021 Annual Tax Return using Form 1770S on the DGT e-Filing application. According to Informant four, the educational version of the e-filing application can be used properly and without any problems. Informant four only experienced difficulties accessing the e-filing application using a smartphone device because the application display is smaller than the desktop display.

Informant five is a man who has worked as a warehouse employee at a shipping company for more than one year. He reported the 2021 Annual Tax Return using Form 1770S on the DGT e-Filing application. According to Informant Five, the educational version of the e-filing application with Form 1770S works well and is relatively easy to use. Based on interviews with five respondents, it can be concluded that the educational version of the tax application is suitable for use as a learning tool. Taxpayers need an educational version of the tax reporting application Sichone, J., Milamo, R. J., & Kimea, A. J. (2017). The application is easy to access, and the menus displayed are easy to understand. These results align with previous research, which has shown a correlation between ease of access and intention to use tax applications (Phumsiri, N., & Ngerndee, C., 2024; Shantha, K. V. A., & Weerasinghe, W. T. D., 2024; Saptono, P. B., Hodžić, S., Khozen, I., Haq, N., & Khodijah, S., 2023; Paramashivaiah, P., Puttaswamy, & Ramya, S. K., 2019; Bhuasiri, W., Zo, H., Lee, H., & Ciganek, A. P., 2016; Chumsombat, N., 2015; Tan, T. H., & Foo, Y.-F., 2012). Furthermore, this application is expected to improve public tax compliance. Meiryani, M., Wong, H. S., Inasius, F., The, O., & Savero, A. G. (2021). In their research, they demonstrated the influence of e-filing implementation on tax compliance.

Interview information from all informants has been summarized in general in Table 4.

Table 4
Interview Results

No	Interview Questions	Result
1	Is it easy for users to access the application?	4 out of 5 informants felt the application was easy to access.
2	Is it easy for users to access menus & links in the application?	4 out of 5 informants felt it was easy to access the menu in the application.
3	Is it easy for users to search for information needed in the application?	5 out of 5 informants felt it was easy to find the information needed in the application.

4	Is the display of the application usage able to adjust when accessed via smartphone or computer?	5 out of 5 informants felt that the display on the smartphone was difficult to see.
5	Is the display of the application easy to recognize and attractive?	5 out of 5 informants felt that the display was easy to recognize.
6	Are the colors of the application attractive enough?	5 out of 5 informants felt that the application display was attractive
7	Is the position of the information and menus in the application easily recognizable?	5 out of 5 informants felt that the information and menus were recognizable.
8	Is the text displayed in the application easy to read clearly?	5 out of 5 informants felt that the information could be read clearly.
9	Is each page or menu in the application displayed quickly after clicking on the menu in the application?	5 out of 5 informants felt that the information could be accessed quickly.
10	Can users easily access information on each menu in the application?	5 out of 5 informants felt it was easy to access the information.
11	Are there any menus or application components that experience errors?	3 out of 5 informants found that the previously inputted data error component disappeared.
12	Do users need a long time to access menus or run application features?	5 out of 5 informants felt that there were no obstacles to the speed of application access.
13	Does the information presented in the application match user needs and application objectives?	4 out of 5 informants felt that the information presented was still insufficient as an educational application.
14	Are the images and tables in the application clearly visible?	5 out of 5 informants felt that the images could be seen clearly.
15	Are the information presented and the menus provided by the application as they should be?	2 out of 5 informants felt that there was an error in the application menu section that should not have been there.
16	Can user needs be met by the application?	4 out of 5 informants felt that the user's needs could be met by the application.

Direct testing was conducted on the application to find out and validate the problems experienced by informants who have used the educational version of the annual e-filing application for individuals. Based on the results of interviews with informants, informants were asked to indicate the problems they experienced while using the application. Then, the results of observations and pain points from users will be tested directly and validated.

The following are the results of direct observation and validation of user problems while using the educational version of the annual e-filing application.

Figure 12 Display of e-Filing menu access on the Polibatam tax center page

Users feel that the writing in a foreign language on the display to access the e-filing education annual reporting application confuses users.

Figure 13 Button to access the e-Filing application on the Polibatam Tax Center page

Users find it a little difficult to access the application because they have to press a button that says “E-Filling” instead of an image or menu box provided.

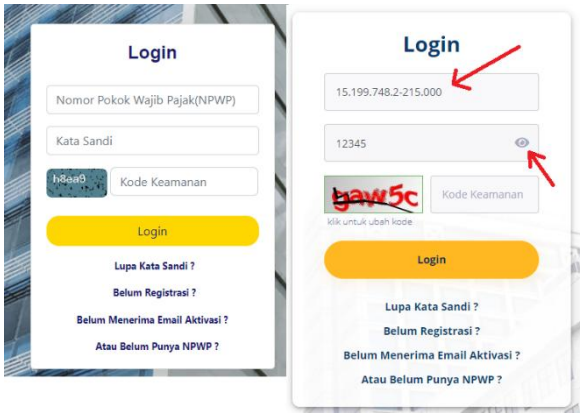

Figure 14 Login menu for the e-Filing application for educational and DGT versions

Users find the login section a little difficult because the Taxpayer Identification Number (NPWP) column is not separated by numbers like on the DGT page on the right, and the password section does not provide a feature to view the password entered.

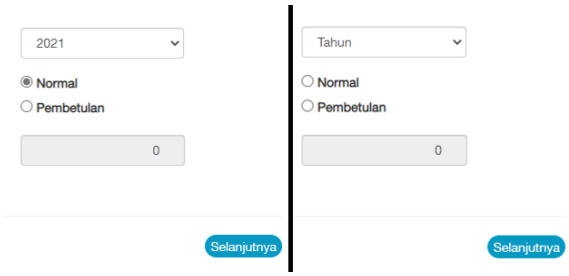

Figure 15 Form 1770S e-Filing educational version

Users find it difficult when, after inputting data on the educational application, they return to the form that has been filled in and the contents of the form disappear. Figure 15 shows the form filled in on the left and the contents that disappear on the right. This error occurs in all forms in the application.

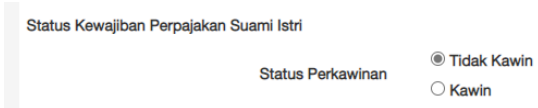

Figure 16 Option buttons on the educational version of the e-Filing application

Users find it difficult to select an option button in an application because the user has to press the circle in the application, not on the text or description of the button.

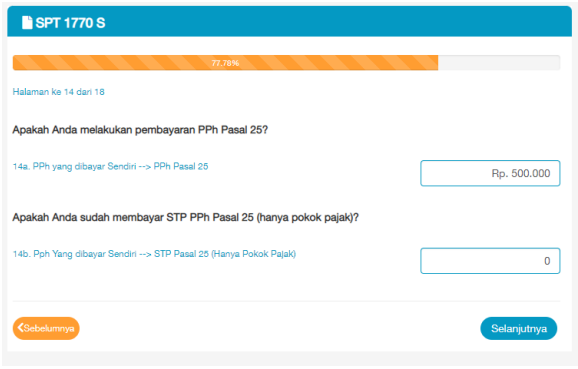

Figure 17 Income Tax Article 25 credit form

Users found that when filling in the Article 25 Income Tax credit, the credit increased the amount of tax payable when it should have reduced it.

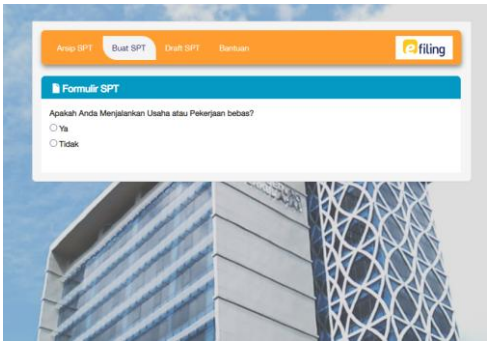

Figure 18 Display of questions on the SPT e-Filing Education form

Users feel that the educational version of the e-filing application significantly lacks information related to explanations that can help users understand how to use the application and what the information displayed in it means.

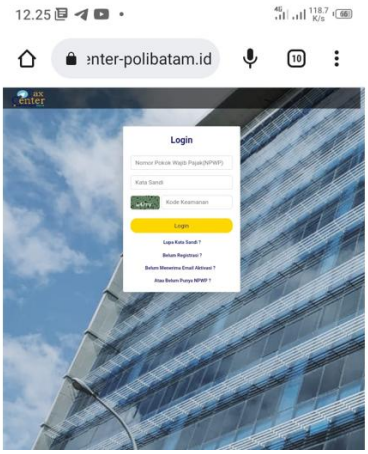

Figure 19 Displays the educational version of the e-filing application when accessed using a smartphone

Users find it difficult to access the smartphone application because the e-Filing application display is smaller than when accessed using a computer or laptop.

CONCLUSION AND SUGGESTIONS

Some conclusions that can be drawn after conducting testing and based on the results of interviews with application users include The educational version of the e-filing application can be used as an educational medium for taxpayers before they use the DGT version. The educational version of the e-Filing application has met the Green and Pearson user satisfaction parameters, namely ease, personalization, access speed and information presentation.The educational version of the e-Filing application has not implemented responsive web design (Responsive Web Design), namely, a web page design method that can adapt to various devices.The tax research team and Polibatam Software developed the educational version of the e-filing application, which still has errors and bugs (failure to function) that need to be fixed to ensure that the application's objectives can be achieved properly.

Some suggestions that can be given to application developers based on the results of conclusions, interviews and observations are as follows Implement responsive web design (Responsive Web Design) in the educational version of the e-filing application so that it can adjust its shape and appearance according to the device used to access it. Improvements in user experience (User Experience) in application design and features so that users can use application services comfortably and easily. Information will be added on each form in the e-filing application so that users can clearly understand the meaning of the information displayed when using the educational version of the e-filing application. Further researchers can develop similar applications or compare similar applications with tax reporting applications provided by the Directorate General of Taxes.

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