

Implementation of Tax E-Billing in Payment of PPh 21 in the Office of Services, Counseling and Consulting Taxation

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ABSTRACT

Tax is one of the most important state revenues, especially in Indonesia, revenue from the taxation sector will be used by the government to carry out the implementation of state development. This study aims to find out how the implementation of E-Billing Taxes in the Payment of PPh 21 Taxes at the Tax Service, Counseling and Consultation Office of Sinjai Regency. The research approach used is qualitative research. Data collection techniques in this study area using interviews, observation, and documentation. The data analysis techniques used are data collection, data reduction, data display, and data verification. The results and research on how the implementation of the application of E-Billing Taxes is not yet fully efficient, and effective. It is seen from the socialization of taxation that has not been evenly distributed or is still lacking, it can be seen that there are still many taxpayers who do not know about E-Billing so they still make payments manually; the use of the E-Billing system still encountered obstacles such as internet network or server errors as well as. This research is a reference in improving and developing a better online tax payment system at the district level.

Keywords: Implementation, E-Billing, PPh21;

INTRODUCTION

Tax is one of the most important state revenues, especially in Indonesia, this revenue from the tax sector will be used by the government to carry out the implementation of state development (Cindy & Yenni, 2013; Shah, 2018). Not only the government plays an active role in obtaining state revenue, but the community as taxpayers also has a major role in state revenue, in line with the tax collection system adopted by Indonesia since 1984, namely the assessment system, which is a tax collection in which taxpayers are given the trust to calculate, deposit and self-report all taxes that are their obligations. Here taxpayer awareness is needed to support the development of taxation in Indonesia (Mariana, 2017; Cheisviyanny, 2020).

Tax is a contribution to the state (which can be imposed) that is owned by the taxpayer and pays it according to regulations without being able to return it directly and whose purpose is to finance general expenses related to the state's duties for government administration (Hanum, 2017).

According to Meters & Horns (1975) states that implementation is actions taken by individuals/officials or government or private groups directed at achieving the goals outlined in policy decisions. While the implementation according to Sabatier & Mazmanian (1980) is the implementation of basic policies in the form of laws as well as in the form of orders or important decisions or decisions of the judiciary. This implementation process takes place after going through several certain stages such as the stage of ratification of laws, then policy outputs in the form of implementing decisions and so on until the relevant improvements.

Hasibuan (2013), policy is the process of systematically preparing activities that need to be carried out to overcome the problems faced to achieve the goals that have been set. The policy is selecting and relating facts and making and using assumptions about the future by describing and formulating the activities needed to achieve the desired results (Suandy, 2011).

According to Edward III (1980), there are 4 (four) factors that influence the success of policy implementation. These factors work simultaneously and interact with one another, to help or even hinder policy implementation. The four factors referred to are communication, resources, disposition, and bureaucratic structure.

Recorded in the 2015-2016 period, taxes contributed an average of 84.3% of state revenue and the rest was PNBPN (Non-Tax Revenue) and grants. The Indonesian Ministry of Finance revealed that in 2017, the APBN reached 85.6% while PNBPN contributed 14.3%, and in 2018 it reached Rp. 1,315.9 trillion, or 92% of the realization of the 2018 Budget of Rp. 1,424 trillion. The amount of tax contributions contributed by the state revenue includes income tax, PPN, PPnBM, PBB, BPHTB, Excise, all revenues originating from import customs and export levies, and other levies, or it can be said that revenues from the tax sector have a percentage of more than 70 % for several years which makes it the main source of state revenue. The success of tax collection through this self-assessment system is determined by the behavior of taxpayers in carrying out their tax obligations. Thus, compliance is an important indicator in supporting the achievement of optimizing state revenues. However, the condition of taxpayer compliance in Indonesia is still low, this reflects a tax ratio of only 12%. This has encouraged the Directorate General of Taxes (DGT) to make innovations or reforms in the tax system or what is commonly called Modernization.

E-Billing Tax according to the Directorate General of Taxes is a method of electronically paying taxes using a billing code. Meanwhile, Handayani (2017) states that "Billing System is the activity of registering to the bill, creating billing codes, and paying taxes with billing codes to state revenue." From the two definitions above, it can be concluded that tax E-Billing is a method of paying taxes electronically through the process of creating a billing code to paying taxes through a billing code.

The billing code itself is a special identification code consisting of 15 digits which are issued by the system of the Directorate General of Taxes after the taxpayer fills in the information data regarding the tax to be paid. This billing code is only valid for 48 hours after it is issued and will be deleted automatically if it exceeds the expiration date. Taxpayers must make a billing code again if within 48 hours they have not made a tax deposit to the Perception Bank/Post. The billing code format consists of the initial digits in the billing code 0, 1, 2, 3 for the system of the Directorate General of Taxes, and the 14 digits behind it are random numbers.

According to Regulation of the Director-General of Taxes Number PER - 26/PJ/2014 concerning Electronic Tax Payment System Director General of Taxes, the billing system is a method to pay taxes electronically by utilizing the Billing Code. Billing systems that utilize technological developments provide efficiency in terms of time, namely reducing the time allocation used to pay taxes. The billing system can also simplify the process of paying taxes so that it is hoped that the compliance of taxpayers will increase. Based on the above background, the main problem in this research can be formulated, namely how to implement E-Billing Taxes in the Payment of PPh 21 Taxes at the Tax Service, Counseling and Consultation Office of Sinjai Regency.

METHOD

This research is descriptive research with a qualitative approach. This research was conducted in the KP2KP Office (Office of Tax Services, Counseling, and Consultation) North Sinjai District, Sinjai Regency. Informants in this study are people who are considered to be able to provide adequate information about the implementation of E-Billing Taxes in increasing taxpayer payments in Sinjai Regency, namely the Head of KP2KP Sinjai Regency; Sinjai Regency KP2KP Office staff; and Taxpayers. Data collection techniques used in this study were interviews, observation, and documentation. The data analysis used is data collection, data reduction, data display, data verification (Miles et al., 2014).

RESULT AND DISCUSSION

The Service Office of the Directorate General of Taxes makes innovations to provide excellent service for all taxpayers throughout Indonesia by issuing online-based tax payments through online DGT, one of which is Tax E-Billing.

E-Billing Tax is a method of paying taxes electronically through the process of creating a billing code to paying taxes through a billing code. One of the taxes paid through E-Billing is the PPh 21 tax, namely income tax in the form of salary, wages, honorarium, allowances, and other payments in any name and any form in connection with work or position, services, and activities carried out by individuals as tax subjects in the country.

The following is an explanation regarding the Implementation of Tax E-Billing in the Payment of PPh 21 Taxes at the Sinjai Regency Tax Service, Counseling and Consultation Office based on theory Edward III (1980).

Communication

Communication is the process of delivering information from the communicator to the communicant (Niswaty & Dervish, 2015). Meanwhile, policy communication means the process of delivering policy information from policymakers to policy implementors (Sijaya, 2019). The communication referred to here is how to coordinate between KP2KP and other agencies related to the implementation of tax E-Billing and how to provide information from KP2KP to the public and government agencies regarding the use and payment of PPh 21 and other taxes through E-Billing either through direct socialization, media internet as well as banners, advertisements and others. As well as inter-agency coordination is an activity that must be achieved as well as possible, with an effective working relationship and socialization.

Table 1.
Taxpayer Data PPh21 Sinjai Regency in 2020

No	Taxpayer	Collector
1	Treasurer (Government Agency)	705
2	Individual Taxpayer	19,344
	Amount	20.049

Table 2.
Counseling or Socialization held by the KP2KP Office related to Tax E-Billing in 2019-2020

No	Agency or Office	Number of counseling	Date
1	Sinjai District Inspectorate	5 times	9-15 October 2019
2	Regional Secretariat of Kabupaten Sinjai	1 time	on October 20, 2019

Based on the results of the interviews, information was obtained that the coordination between KP2KP and other agencies was only limited to socialization in the introduction of the use of E-Billing and there was no collaboration because E-Billing itself was only an application created by the DGT to facilitate tax payments. The socialization of tax E-Billing was indeed carried out but it was not optimal and comprehensive for the people of Sinjai Regency so that the application that was supposed to make it easier for the community, especially in the Covid-19 condition, could not be used by the community. The socialization of tax E-Billing in Sinjai Regency is still lacking because there are still some taxpayers who do not know anything about Tax E-Billing, especially from the procedure or mechanism.

Resource

Resources have an important role in policy implementation (Krismiyati, 2017). Edward III (1980) argues that no matter how clear and consistent the provisions and rules are and however accurate the delivery of these provisions or rules is if the policy implementers who are responsible for implementing the policy lack the resources to implement the policy effectively then the implementation of the policy will not be effective. The resource in question is everything that can be in the form of supporting infrastructure and human resources.

Based on the results of the interview, information was obtained that E-Billing was made for an online or electronic tax payment system so that the human resources needed were quite a few, such as the taxpayer who made payments independently and the KP2KP office employee who served to make billing codes or billing IDs at KP2KP before using E-Billing. PPh 21 taxes can now be accessed online, namely through E-Billing where taxpayers can make or pay E-Billing independently and no longer need to come to the KP2KP office to pay taxes. It is enough through online DGT, SSE, ATM, via SMS, and also the post office which must first activate efin. This greatly facilitates taxpayers in paying PPh 21.

Disposition

The disposition here describes how the response of taxpayers and service office employees, counseling, and tax consulting in Sinjai Regency to the implementation of the E-Billing System for PPh 21 Payments. The response of taxpayers and implementers to E-Billing is expected to have a positive impact on the implementation of E-Billing itself and become a benchmark for the success of the new policies that have been made. Based on the research results, PPh 21 payments through E-Billing received a positive response from the employees of the Sinjai Regency Tax Service, Extension, and Consultation Office.

Based on the results of interviews, information was obtained that the existence of E-Billing taxes was enough to make it easier for KP2KP office employees in terms of follow-up data from regional offices, as well as in-service employees serving a queue of taxpayers who were not too many. With this E-Billing, the tax payment process becomes easier, faster, and more accurate because taxpayers can pay their taxes independently and through ATMs, the internet, and others.

Bureaucratic Structure

The bureaucratic structure is an important instrument in implementing a policy. The bureaucratic structure describes the direction of the line of command and the pattern of coordination between work units in coordination. Another aspect related to the bureaucratic structure is the existence of Standard Operating Procedures (SOP).

Based on the results of interviews, information was obtained that the use of E-Billing taxes in paying PPh 21 taxes is very helpful from various factors but this application does not guarantee an increase in the motivation of taxpayers from being lazy to pay taxes to be diligent, it depends on the taxpayers themselves.

Table 3.
Comparison of 2019 and 2020 of 21 Income Tax Growth in January to May

Year	Income Tax 21 January-May	Growth
2019	36,539,609,172	-1%
2020	36,248,187,946	

Source: Office of Tax Services, Extension, and Consultation of Sinjai Regency

Based on table 3. we can conclude that the comparison of PPh 21 E-Billing tax growth in January to May 2020 decreased from the previous year, this was due to the emergence of covid 19 so that there was a shift in reporting that was given relaxation.

DISCUSSION

Communication

The requirement for effective implementation is that those who carry out decisions must know what they have to do, for that good and smooth communication is very necessary, communication must be accurate and carefully understood by implementers.

Communication-related to the coordination of E-Billing for the KP2KP office tax with other agencies is not needed as we know that E-Billing itself is a tax payment application created by the DGT to facilitate tax payments, such as PPh 21 taxes electronically so that in its use it does not require interference. the hands of various agencies. However, to make it easier for government agencies and the public, KP2KP provides information whether direct or indirect socialization to help taxpayers recognize and understand the use of E-Billing itself. However, the implementation of socialization to the community is still not optimal, it can be seen that there are still many taxpayers who do not understand the use and do not know the E-Billing Tax itself, as well as from the data obtained from the KP2KP Office of Sinjai Regency.

E-Billings an electronic tax payment application, so its use does not require coordination between KP2KP and various agencies, but direct and indirect socialization is carried out.

Regarding the use of E-billing, the implementation of socialization to the community is still not optimal, it is seen from the perspective of taxpayers' understanding of E-billing is still not enough and Ssocialization and not comprehensive.

Resource

Resources play an important role because if the implementer lacks the infrastructure needed to implement the policy, the implementation may not be effective. The supporting infrastructure facilities referred to here are the facilities needed in the implementation of the policy.

The resources needed to ensure the implementation of E-Billing taxes on PPh 21 taxes have been very helpful because accessing and paying for E-Billing is very easy because only through available infrastructure such as ATMs, via cellphones by SMS, and via the internet, Moreover, wifi has been provided at the KP2KP Office. This helps make it easier for taxpayers in terms of saving time in paying taxes, as well as making it easier to access and pay taxes. Source

The resources needed to ensure the implementation of E-Billing taxes on PPh 21 taxes and other taxes have greatly helped the convenience of taxpayers in terms of saving tax payment time, as well as making it easy to access and pay taxes without having to come directly to the tax office.

Disposition

If implementers are good at a certain policy, they are more likely to carry it out as desired by decision-makers. The same is true if the opposite happens. Thus, implementing tendencies usually influence the smooth implementation, both supporting and hindering it.

Tax payments through E-Billing get a positive response from tax employees at the Tax Counseling and Counseling Service Office where tax E-Billing is considered very easy in terms of administrative and time efficiency, while the response from taxpayers is quite diverse, starting with those who don't know what what is meant by E-Billing and also the obstacles faced when paying for E-Billing and there is also a satisfying response to E-Billing.

Tax payments through E-Billing get a response, such as tax employees who think that E-Billing taxes are very easy in terms of administrative and time efficiency, while the responses from taxpayers are quite diverse, starting with those who do not know what E-Billing means and there are still obstacles that still exist. faced such as the internet network during payments and there is also a fairly satisfying response to E-Billing.

Bureaucratic Structure

Standard Operating Procedures (SOPs) are organizational tools whose role is to provide a reference for actions that are by standards for policy implementers so that each policy implementer will take coordinated and directed actions as an effort to achieve SOPs. This study is based on how the rules in the use of E-Billing for PPh 21 taxes at the Office of Tax Counseling and Consulting Services in Sinjai Regency are based.

The organizational structure that implements the policy has an important influence on the implementation of the policy, which may be hampered by a bureaucratic structure that is too long and convoluted, as well as inefficient procedures. The implementation of public policies is largely determined by the implementing apparatus in the bureaucracy and the implementation procedures or characteristics of bureaucratic officials (Jupir, 2013). The success of the implementation of

public policy is also heavily influenced by factors outside the bureaucracy, such as sociological factors, culture, or community culture.

This tax E-Billing application makes it very easy in terms of time efficiency, energy, etc. and for the use of SOPs, tax E-Billing does not exist because E-Billing is only an application that is intended for tax payments independently by taxpayers so that the rules the use of E-Billing is more focused on the taxpayer's domain as regulated in the applicable KUP, PER, and SE. The use of E-Billing is very easy to learn and also very practical, especially in the current situation, many people are using Android phones and internet usage is also quite fast, so E-Billing is the best solution for taxpayers who are lazy enough to come to the office. KP2KP office to pay taxes.

CONCLUSION

The implementation of tax E-Billing on PPh 21 payments at the Tax Service and Counseling Office (KP2KP) of Sinjai Regency is still not fully efficient, judging from the ineffectiveness of E-Billing in terms of facilities such as mini ATMs, lack of socialization related to E-Billing. This can be seen from the fact that there are still many taxpayers who do not know what E-Billing is and the low use of the E-Billing system from taxpayers. This is seen from the researcher's point of view where there are still many taxpayers who come from far to pay directly to the KP2KP office and the service still looks very busy at the KP2KP office itself. And socialization related to E-Billing is still lacking and uneven.

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