

Analysis of the Implementation of E-SPTPD (Electronic Based Local Tax Notification Letter) in Financial Management and Local Taxes in Gianyar Regency

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Abstract

The implementation of e-SPTPD (Electronic Based Local Tax Return) aims to improve the efficiency, transparency, and accountability of local financial and tax management. This study evaluates the implementation of e-SPTPD in Gianyar Regency, focusing on taxpayer compliance, taxpayer satisfaction factors, and constraints and challenges faced. The method used is a literature review by analyzing various relevant studies. The results showed a positive impact of e-SPTPD on taxpayer compliance, especially in the ease of online tax reporting and payment. Factors such as performance expectations, social influence, and user attitudes towards technology affect taxpayer satisfaction. However, obstacles such as low taxpayer knowledge and uneven internet infrastructure need to be overcome. Recommendations include improving socialization, education, infrastructure, technical support, and developing a more user-friendly system. By overcoming these obstacles, e-SPTPD is expected to function more effectively and efficiently, increasing taxpayer compliance and satisfaction. **Keywords:** e-SPTPD, Local Tax, Taxpayer Compliance, e-Government

Abstrak

Implementasi e-SPTPD (Surat Pemberitahuan Pajak Daerah Berbasis Elektronik) bertujuan meningkatkan efisiensi, transparansi, dan akuntabilitas pengelolaan keuangan dan pajak daerah. Penelitian ini mengevaluasi implementasi e-SPTPD di Kabupaten Gianyar, dengan fokus pada kepatuhan wajib pajak, faktor-faktor kepuasan wajib pajak, serta kendala dan tantangan yang dihadapi. Metode yang digunakan adalah tinjauan literatur dengan menganalisis berbagai penelitian relevan. Hasil penelitian menunjukkan dampak positif e-SPTPD terhadap kepatuhan wajib pajak, terutama dalam kemudahan pelaporan dan pembayaran pajak online. Faktor seperti harapan kinerja, pengaruh sosial, dan sikap pengguna terhadap teknologi mempengaruhi kepuasan wajib pajak. Namun, kendala seperti rendahnya pengetahuan wajib pajak dan infrastruktur internet yang belum merata perlu diatasi. Rekomendasi meliputi peningkatan sosialisasi, edukasi, infrastruktur, dukungan teknis, dan pengembangan sistem yang lebih user-friendly. Dengan mengatasi kendala tersebut, e-SPTPD diharapkan berfungsi lebih efektif dan efisien, meningkatkan kepatuhan dan kepuasan wajib pajak. **Kata Kunci:** e-SPTPD, Pajak Daerah, Kepatuhan Wajib Pajak, e-Government

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INTRODUCTION

The implementation of technology in public administration has become a major focus of governments in various countries, including Indonesia. One important innovation is the introduction of e-SPTPD (Electronic Based Local Tax Return) which aims to improve efficiency, transparency, and accountability in local financial and tax management. E-SPTPD is part of e-Government, which aims to utilize information technology to improve the quality of public services (Aisyah et al., 2024; Ariyanto et al., 2021).

In Gianyar Regency, the implementation of e-SPTPD is expected to optimize the process of reporting and paying local taxes, including hotel, restaurant, entertainment, and parking taxes. This is important to improve taxpayer compliance and reduce errors and fraud in tax reporting.

Although the implementation of e-SPTPD brings many potential benefits, various challenges are still faced in its implementation. e-SPTPD has a positive relationship with taxpayer compliance, factors such as taxpayer satisfaction have not been able to fully strengthen this effect (Fakhroni & Fitriaratri, 2022; Prayatni, 2020). This indicates a problem in user satisfaction that requires further attention (Wardani et al., 2021). In addition, research by (Noviyanti et al., 2021) in Badung Regency shows that the main obstacles in the implementation of e-Government including e-SPTPD are the low knowledge and awareness of taxpayers, as well as uneven internet infrastructure. In Gianyar Regency, research by (Puspitari et al., 2022) identified that the implementation of e-samsat and tax relief has a positive impact on motor vehicle taxpayer compliance, indicating that the use of technology can improve tax compliance, but still requires socialization and adequate infrastructure.

Several studies related to the implementation of e-Government and e-SPTPD, as well as relevant case studies from other regions. Studies by (Rustam et al., 2020) shows that the implementation of e-SPT at KPP Madya Makassar has succeeded in increasing taxpayer compliance with a more accessible and efficient system. In addition, research (Pandey & Nugroho, 2020) in Surakarta identified factors that influence user acceptance of e-SPTPD services, which include performance expectations, social influence, and user attitudes. These findings are important to consider in formulating service improvement strategies in Gianyar. Other research by (Lingga, 2012) shows that the implementation of e-SPT can improve the efficiency of tax data processing, which is one of the main objectives of e-SPTPD implementation.

The urgency of this research lies in the need to identify and overcome the obstacles faced in the implementation of e-SPTPD in Gianyar Regency. Thus, it is expected to find effective strategies to improve taxpayer satisfaction and compliance, which in turn will increase local revenue from the tax sector. This research is also important to provide policy recommendations that can be adopted by local governments in order to improve the effectiveness of e-Government. The research objective is to analyze the development of e-SPTPD implementation in various regions as well as in Bali, in order to find out the obstacles and challenges faced in the implementation of e-SPTPD. So that it can provide recommendations to improve the effectiveness and efficiency of e-SPTPD in Gianyar Regency.

METHOD

This research uses the literature review method to evaluate the implementation of e-SPTPD in financial management and local taxes in Gianyar Regency. This method was chosen because it allows

researchers to collect, analyze, and synthesize various studies that have been conducted previously, so as to provide a comprehensive overview of the topic discussed. The research procedure begins with data collection from journals, articles, and research reports relevant to the topic of e-SPTPD implementation and e-Government in the management of local finances and taxes. Data sources were obtained from academic databases as well as from credible research portals. The selected articles and research must meet several inclusion criteria, namely relevance to the topic of e-SPTPD, e-Government, taxpayer compliance, and local tax management, conducted in Indonesia with a special preference on research in Gianyar Regency or its surrounding areas. The data collected was then analyzed qualitatively using thematic analysis techniques. Relevant research was categorized based on key topics such as the impact of e-SPTPD implementation, factors affecting taxpayer satisfaction, and constraints and challenges in the implementation of this system. Findings from various studies were compared and synthesized to identify patterns, gaps, and areas that require further research. (Ibrahim et al., 2023; Sugiyono, 2019). The results of the data analysis were synthesized to generate a comprehensive understanding of the implementation of e-SPTPD in Gianyar Regency, and interpretation of the results was done by relating the research findings to the local context of Gianyar Regency and providing practical recommendations based on the findings.

RESULTS AND DISCUSSION

Results should be clear and concise. The results should summarize the (scientific) findings rather than provide detailed data. Please highlight the differences between your results or findings and previous publications by other researchers. The discussion should explore the significance of the research results, not repeat them. A combined Results and Discussion section is often appropriate. Avoid citations and extensive discussion of published literature.

This study aims to evaluate the implementation of e-SPTPD in financial management and local taxes in Gianyar Regency. The results show some key findings related to the level of taxpayer compliance, factors that affect taxpayer satisfaction, and constraints and challenges in the implementation of e-SPTPD.

Taxpayer Compliance Level and Factors Affecting Taxpayer Satisfaction

Based on survey results and data analysis, it was found that the implementation of e-SPTPD has a positive impact on the level of taxpayer compliance in Gianyar Regency. Study by (Wardani et al., 2021) shows that the application of e-SPTPD in hotel, restaurant, entertainment, and parking tax payments is positively related to taxpayer compliance. Taxpayers who use e-SPTPD find it easier to report and pay their taxes on time, which ultimately increases the level of compliance. The results also show that there are several factors that influence taxpayer satisfaction with e-SPTPD services.

Research by (Pandey & Nugroho, 2020) identified that performance expectations, social influence, and user attitudes are the main factors that influence user acceptance of e-SPTPD services. High performance expectations and positive attitudes towards technology increase taxpayer satisfaction and encourage them to be more compliant.

However, the implementation of e-SPTPD is not free from various obstacles and challenges. Research by (Noviyanti et al., 2021) in Badung Regency shows that the main obstacles are the low knowledge and awareness of taxpayers, as well as uneven internet infrastructure. The same thing was also found in Gianyar Regency, where research by (Puspitari et al., 2022) identified that the lack of socialization and adequate infrastructure are the main obstacles in the implementation of electronic systems. In addition, the uneven internet infrastructure in some areas is also an obstacle in the implementation of e-SPTPD. Slow or unstable internet connections can hinder taxpayers' access to electronic systems, which in turn can reduce their compliance in reporting and paying taxes. Adequate infrastructure is essential to support the successful implementation of electronic systems.

Positive Impact of e-SPTPD Implementation

The implementation of e-SPTPD in Gianyar Regency has shown some positive impacts, especially in terms of increasing taxpayer compliance. With e-SPTPD, taxpayers find it easier and more convenient to report and pay their taxes. This is in line with research findings by (Wardani et al., 2021) which shows that the use of the e-SPTPD application has a positive relationship with taxpayer compliance. Another benefit of e-SPTPD implementation is increased efficiency in the tax reporting and payment process. The system allows taxpayers to report and pay their taxes online, reducing the need for direct interaction with tax officials and reducing the time it takes to complete the process. The implementation of e-SPT can improve the efficiency of tax data processing, which in turn improves overall productivity and efficiency in tax management. (Lingga, 2012).

Factors Affecting Taxpayer Satisfaction

Taxpayer satisfaction with e-SPTPD services is influenced by several factors, including performance expectations, social influence, and user attitudes towards technology. Research by (Pandey & Nugroho, 2020) identified that high performance expectations and positive attitudes towards technology can increase taxpayer satisfaction. Taxpayers who feel that the e-SPTPD system is easy to use and reliable tend to be more satisfied and more compliant in reporting and paying their taxes. Social influence also plays an important role in determining the level of taxpayer satisfaction. Taxpayers who receive support and recommendations from others, such as friends, family, or colleagues, tend to have a more positive attitude towards using e-SPTPD. This shows the importance of socialization and education in increasing taxpayer acceptance and satisfaction with electronic systems.

Recommendations for e-SPTPD Improvement

Local governments need to increase efforts to socialize and educate taxpayers about the benefits and how to use e-SPTPD. This can be done through media campaigns, workshops, and training to increase taxpayer knowledge and awareness. Improving internet infrastructure in areas that still have slow or unstable connections is essential to support taxpayers' access to the electronic system. The government needs to work with internet service providers to ensure that all regions have adequate internet access. Providing technical support and responsive customer service can help taxpayers overcome technical issues they may face when using e-SPTPD. Local governments can provide a hotline or service center to provide technical assistance to taxpayers. Developing a more user-friendly and intuitive user interface can improve user experience and encourage more taxpayers to use e-SPTPD. The government can work with software developers to continuously improve the system based on feedback from users.

CONCLUSION

The implementation of e-SPTPD in Gianyar Regency has great potential to improve efficiency and transparency in local financial and tax management. However, to achieve full success, various obstacles and challenges need to be overcome, including low levels of taxpayer knowledge and inadequate internet infrastructure. By increasing socialization and education, improving infrastructure, providing technical support, and developing a more user-friendly system, it is expected that e-SPTPD can function more effectively and efficiently, and increase taxpayer compliance and satisfaction.

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