

IMPLEMENTATION OF TAX PAYMENT POLICY USING E-BILLING AT THE PRATAMA CIREBON TAX SERVICES OFFICE

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ABSTRACT

The vastness of the region, the large population, and the dynamic of economic activity is a challenge in upholding taxation in Indonesia. Incompatibility ratio between tens of thousands of tax employees with millions of taxpayers (WP) resulted in less optimal implementation of taxation in Indonesia.

Since the launch of the electronic tax payment system, the Tax Office does not directly require the underpaying taxpayers to use the system. So the taxpayer still feel foreign to the system. In 2016, the underpayment taxpayer is required to make payments using e-Billing. Lack of knowledge about the use of e-Billing and its reliance on internet connections that must always be stable, these constraints have a significant impact on the use of the e-Billing system.

Based on the policy implementation model of Daniel Mazmanian and Paul A.Sabatair, the model of analysis conducted on the implementation of the policy of Tax Payment Using E-Billing In Tax Office Pratama Cirebon, which : Characteristics of the problem, Policy characteristics and Policy environment

In conducting the research, researchers used descriptive qualitative research methods. The e-Billing policy is not yet optimal for the implementation in the community because not all people know the tax payment system using e-Billing.

Kata Kunci: Tax Policy; Electronic Transaction; E-Billing

A. INTRODUCTION

The vast territory, large population, and dynamic economic activity are challenges in enforcing taxation in Indonesia. The discrepancy in the ratio between tens of thousands of tax employees and millions of Taxpayers (WP) has resulted in less than optimal implementation of taxation in Indonesia.

Starting in 2012, the Tax Service Office began launching a system called e-Billing. Since the launch of the electronic tax payment system, the Tax Service Office has not directly required underpaid taxpayers to use the system. So taxpayers still feel unfamiliar with the system. In 2016, underpaid taxpayers were required to make payments using e-Billing. Lack of knowledge about the use of e-Billing and the system's dependence on an internet connection which must always be stable, these obstacles have a significant impact on the use of the e-Billing system.

B. RESEARCH METHODS

Research methods are a scientific way to obtain data with a specific purpose. The scientific method means that research activities are based on scientific characteristics, namely rational, empirical and systematic. In conducting research, researchers used descriptive qualitative research methods.

The reason the researcher chose the qualitative research method was because the research was not carried out to look for relationships between variables, but the research was carried out to explore, discover, explain and explain the research object, namely regarding:

1. Factors that influence the implementation of tax payment policies using e-billing at the Cirebon Pratama Tax Service Office
2. Obstacles in Implementing the Tax Payment Policy Using E-Billing at the Cirebon Pratama Tax Service Office
3. Efforts Made to Implement the Tax Payment Policy Using E-Billing at the Cirebon Pratama Tax Service Office.

Factors that Influence the Implementation of E-Billing Policy at KPP Pratama Cirebon

A policy implementation will produce the success expected by policy makers and the groups targeted by the policy. The success of policy implementation will be determined by many factors, and each of these factors is interconnected with one another

Problem Characteristics

Despite the fact that there are many difficulties encountered in implementing government programs, there are actually a number of social problems that are much easier to handle compared to other problems.

The target of paying taxes using e-Billing is all companies or agencies, even individual people who have fulfilled their tax payment obligations, so the scope is very broad, so not all people know about paying taxes using the e-Billing system.

Policy Characteristics

The clarity of the tax payment policy using the e-Billing system is clear enough for employees, but for taxpayers or people who pay taxes it is not so clear due to the lack of information obtained regarding the e-Billing system policy and support between agencies is optimal because every agencies always coordinate in implementing e-Billing system payment policies, so that taxpayers everywhere will get the same service.

Policy Environment

Technology today covers almost all aspects of our daily lives from shopping, banking, including paying taxes using the e-Billing system. By using technology you will get benefits such as:

- Convenience: Provides many conveniences in expediting personal transactions and paying bills.

- Speed: payment will all be done with a few clicks.

- Technology has developed and changed our lives and society. Overall, technology has brought tremendous growth and benefits to humanity

SWOT Analysis in e-Billing Policy

SWOT analysis is a strategic planning method used to evaluate strengths, weaknesses, opportunities and threats in a project or business speculation. These four factors form the acronym SWOT (strengths, weaknesses, opportunities and threats). This process involves determining the specific goals of a business speculation or project and identifying the internal and external factors that support and those that do not in achieving those goals. SWOT analysis can be applied by analyzing and sorting various things that influence the four factors, then applying them in a SWOT matrix image

Strengths (Strength)

Strengths are the capabilities possessed by an organization which constitute a comparative advantage as a driving factor for the development of an organization. This factor is very profitable and very supportive in organizational development.

In the past, paying taxes required a Tax Payment Letter, but with this Billing System, Taxpayers do not need a long time to deposit taxes, they only need a device and internet, Taxpayers can deposit taxes from anywhere. So the shortcomings of the conventional manual reporting system were then corrected with an online reporting service using e-billing

The strengths in the e-Billing system policy are:

- Easier

Taxpayers no longer need to queue at the teller counter to make payments. Now taxpayers can make tax payment transactions via Internet Banking simply from their work desk or via an ATM machine. Taxpayers no longer need to bring SSP sheets to the Bank or Post Office. Now you only need to bring a small note containing the Billing Code to make a tax payment transaction to show it to the teller or enter it as a tax payment code at an ATM or Internet Banking machine.

- **Faster**
Taxpayers can make tax payment transactions in just a matter of minutes. If the Taxpayer chooses a Bank or Post Office teller as a means of payment, now there is no need to wait a long time for the teller to enter their tax payment data, because the Billing Code shown will make it easier for the teller to obtain payment data based on data that has been previously entered, the queue at the bank or post office will be reduced very quickly because tellers no longer need to enter tax payment data.

- **More accurate**
The system will guide you in filling in the electronic SSP correctly and correctly, so that payment data errors, such as Tax Account Codes and Deposit Type Codes, can be avoided. Data entry errors that usually occur at tellers can be minimized because the data that will appear on the screen is the data that has been input. itself in accordance with the Taxpayer's transactions.

Weakness

Weaknesses are limited capabilities of an organization that hinder the organization from developing. These factors must be overcome by the organization to be able to move towards a better condition and develop.

The weaknesses in the e-Billing system policy are:

1. During working hours, e-Billing is sometimes difficult to access because the traffic visiting the DJP online tax site is too high
2. Limitations: Each payment system has limits regarding the maximum amount in the account, number of transactions per day and amount of output.

Opportunity

Opportunity is an external element that has the potential to be profitable for an organization if it is able to take advantage of this opportunity.

The opportunities for the policy of using tax payments using the e-Billing system are:

1. Modern era (Technological Development), because all eras are online
2. There are several banks that have links, so that with the e-Billing system you can pay directly

online, so there is no need to queue for payment or go to the Post Office

3. The way E-billing works is quite easy, and is similar to the procedure for purchasing plane tickets using the internet. First, taxpayers must first register to get this facility, then every time they want to make a payment, they first fill in the "Tax Payment Letter (SSP)" data online on the website (the same as booking a plane ticket) then the "billing code" will appear. " if the data has been filled in completely. This code is what is needed when making a tax payment at an online bank teller anywhere, at an ATM or even via mobile banking / internet banking services. You only need a little education in registering and using the internet, then tax payments can be made

Threat

Threats are unfavourable conditions that come from outside and have the potential to cause difficulties or losses for an organization in improving its services.

The threats in the e-Billing policy are as follows:

1. Software is still easy and often hacked or pirated by unimportant individuals
2. If the internet or electricity in the area is having problems, then the system will also have problems, because this system really depends on the internet network and also the electric current.
3. If the master software is infected with a virus, all data will be lost and it will be difficult to find the back-up history.
4. Fake applications, especially now that the Directorate General of Taxes has created an Android-based e-filing application. When installing the application, there is a disclaimer that the Directorate General of Taxes is not responsible for misuse of data or information belonging to Taxpayers as a result of using applications that are not official applications provided by the Directorate General of Taxes.

A. CLOSING

CONCLUSION

The conclusions obtained based on the results of research and observations are as follows:

1. Conclusion: Factors influencing the implementation of tax payment policies using e-billing at the Cirebon Pratama Tax Service Office.

A. Problem characteristics with changes in behavior after the policy of paying using the e-billing system was made, it was not optimal, because there are still many taxpayers who pay taxes using the e-Billing system but still come to the tax office to get a billing ID on the grounds that they feel safer.

B. Policy characteristics regarding the clarity of the tax payment policy using the e-Billing system, it is clear enough for employees, but for taxpayers or the public who pay taxes it is not so clear, this is due to the lack of information obtained regarding the e-billing system policy.

C. Policy Environment

The tax payment policy using the e-billing system is a program that is based on following technological advances, so technology has a big influence on the implementation of e-billing, but sometimes there are still problems where network problems occur. Apart from that, public support is also not optimal, because not all taxpayers accept this policy.

2. Conclusion on e-Billing Policy Barriers

a. During working hours when traffic to the DJP site is very high, e-Billing is sometimes difficult to access.

b. There are restrictions on the payment system regarding the maximum amount in the account, number of transactions per day and amount of output.

3. Conclusion on Efforts to Overcome E-Billing Policy Weaknesses

1. Traffic visits to the DJP online tax site are too high

The way to overcome this is by increasing the bandwidth. Apart from that, taxpayers can work around this by visiting the site or logging in in the morning or evening, because not too many people visit the DJP site in the morning or evening.

2. Restrictions

There is no need to limit the maximum amount in the account, the number of transactions per day, or the amount of output.

SUGGESTION

Based on the conclusions above and findings in the field, several suggestions are put forward as follows:

1. This research shows that the implementation of the E-billing System has a positive and significant effect on taxpayer compliance. Therefore, the Directorate General of Taxes should socialize more about e-billing in terms of the benefits that can be felt by taxpayers so that it is hoped that it can further increase awareness and compliance taxpayer.

2. The procedures for using the e-billing system should be simplified so that the e-billing system is easy to learn for Taxpayers who have never used the e-billing system.

3. Taxpayers should make more use of the internet to increase information and knowledge regarding the use of e-billing and tax regulations.

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