

## Implementation of The E-Filing Program In Improving Taxpayer Compliance at KPP Pratama Pekanbaru Tampan

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### ABSTRACT

The Directorate General of Taxes has made changes, such as streamlining business procedures and creating an electronic filing system, or e-Filing, using information and communication technology. E-Filing was a program for electronically filling out and reporting Taxpayer Tax Return (SPT) to the Directorate General of Taxes (DGT) through the internet on the DGT website, with the goal of providing ease and convenience for Taxpayers in compiling and submitting Tax Returns (E-Filing). SPT) due to the fact that costs can be sent anywhere and at any time in order to occur, as well as the time spent by the taxpayer to compute, fill out, and report the SPT (Kemenkeu, n.d.). The objective of this study is to see how the e-filing program was implemented at KPP Pratama Pekanbaru Tampan in order to improve individual taxpayer compliance. Qualitative research with data collection procedures such as interviews, observations, documentation, and retrieval/questionnaire was used and analyzed by (Miles & Huberman, 2014). The findings of this study show that while the e-filing program is working good and provide numerous benefits to taxpayers, there are still some taxpayers who report their SPT via a manual system due to problems encountered during deployment.



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### INTRODUCTION

Indonesia is one of the countries that are currently experiencing the effects of globalization, where the development of information and communication technology is currently very fast. Technological developments provide space and solutions for humans in solving problems in a more efficient way. One of them is the existence of an information system. The use of information systems is increasingly widespread and has penetrated in various fields. This is because the information system has advantages in terms of speed, convenience and low cost ([Sarantis et al., 2010](#)). By using information systems, an efficiency is realized in human life when interacting with each other. Information systems can improve the quality and quantity of these interactions. Therefore, information systems are widely used in various areas of life, and with the advantages offered, this technology is starting to be applied in government practice. Therefore, information systems and e-government are interrelated.

The use of digital technology (Electronic Digital Services) has given birth to a new government bureaucratic mechanism, which is called Electronic Government (e-Government). E-government can be interpreted as an innovative system issued by the government to help people carry out their obligations and get their rights in public services ([Haryaningsih & Juniwati, 2021](#)). In public services, not only the community, but the bureaucratic apparatus are also expected to be helped by the existence of a technological system to make it easier to carry out public services. There are so many policies that use e-government systems, one of which is in the taxation sector ([Anggraeni, 2019](#)).

The government made changes to the taxation system as a whole, including reforming tax administration, improving regulations, and increasing the tax base, known as tax reform. Tax reform has been running since the issuance of Law Number 6 of 1983 Concerning General Provisions And Taxation Procedures, as has been amended several times, most recently by Law Number 16 of 2009 Concerning General Provisions and Tax Procedures, and then continued with the modernization of the Directorate General of Taxes organization since 2002. One of these laws explains that tax collection in Indonesia from the official system has changed to a self-assessment system. The calculation of the tax payable by the taxpayer from the beginning was carried out by the tax officer to the taxpayer himself calculating the tax payable ([Andreanov, 2017](#)).

In the self-assessment system, the implementation of tax obligations annually ends with tax reporting activities through the submission of an Annual Notification Letter (SPT). This system also mandates that even though the implementation of tax payments has been made through a withholding mechanism by other parties, for example by the employer or treasurer, taxpayers are still obliged to submit an annual SPT ([Darono & Irawati, 2015](#)). So in connection with this, the Directorate General of Taxes made one of the changes, namely by improving business processes, namely utilizing information and communication technology by implementing an electronic filing system or e-Filing. Through the Decree of the Decision Of The Director General Of Taxes Number Kep-88/Pj/2004 About Electronic Submission Of Notification Letter, 2004 concerning the Electronic Submission of Tax Returns ([Lymer et al., 2012](#)).

Precisely on January 24, 2005 at the Presidential Office, the President of the Republic of Indonesia together with the Directorate General of Taxes launched the e-Filing product. E-Filing as one of the programs in modernization is also a form of e-government which aims to provide convenience in submitting the Annual SPT. This E-Filing program is a service for filling out and submitting Taxpayer Tax Returns which is carried out electronically through a real-time online system to the Directorate General of Taxes via the internet on the website of the Directorate General of Taxes or through Application Service Providers appointed by the DGT ([Aliah, 2020; Ariani et al., 2022](#)). Standard in the implementation of this program is the Regulation of the Minister of Finance of the Republic of Indonesia No.9/PMK.03/2018 Concerning Notification Letters and Regulation of the Directorate General of Taxes Number PER-02/PJ/2019 Concerning Procedures for Submission, Receipt, and Processing of Tax Returns Which Requires Taxpayers to Use e-Filing.

Implementation of the e-Filing system, it is expected to provide convenience and convenience for Taxpayers in preparing and submitting Tax Returns (SPT) because they can be sent anytime and anywhere so as to minimize the cost and time spent by Taxpayers for calculating, filling and submitting SPT ([Supriatiningsih & Jamil, 2021](#)). E-Filing can minimize costs and time because only by using a computer connected to the internet, SPT submission 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 office revenue officer ([Winarsih et al., 2020](#)). In the process of research conducted at the Pekanbaru Tampan Pratama Tax Service Office, several problems were found in the application of e-filing.

Problems were found through the process of observation/observation in the field, interviews and documentation carried out during the research. The first problem found was the lack of awareness of taxpayers in reporting their annual SPT, the next problem was the lack of knowledge of taxpayers in the field of taxation and did not understand computer

systems and resulted in taxpayers having difficulty regarding the stages when filling out via e-filing so that taxpayers chose to report SPT Manually. The problem encountered is regarding the server down where the server owned by the DGT often experiences obstacles. And another problem is that the implementation of annual SPT reporting has not been fully consistent with the electronic system.

The motivation of the researcher to conduct this research is specifically for taxpayers who have been given convenience by the Directorate General of Taxes by providing online and real-time e-Filing system facilities by offering convenience, practicality, efficiency and reducing taxpayer costs and can reduce queues and not convenience of taxpayers in the annual SPT reporting process at the KPP, but in practice there are still taxpayers who report their annual tax returns manually. And the purpose of this study is to determine the process of implementing the e-filing program in an effort to increase individual taxpayer compliance and also to find out the obstacles that occur in implementing the e-filing program at the Pekanbaru Tampan Pratama Tax Service Office.

## RESEARCH METHODS

The method used in this research is a descriptive research method with a qualitative approach ([Creswell, 2014](#)). Qualitative research is a research method that starts from assumptions, an interpretive/theoretical lens, and a study of research problems that examines how individuals or groups interpret social or humanitarian problems. In this study, research is conducted to understand various new phenomena, so new knowledge is needed that is born through research with the right methodology ([Miles et al., 2014](#)). This study seeks to solve several problems according to the problems that occur in the field by collecting information by conducting interviews / submitting statements to informants and collecting data at the Primary Tax Service Office regarding the implementation of the e-filing program in an effort to increase individual taxpayer compliance based on the organization, interpretation, and application.

## RESULT AND DISCUSSION

E-Filing is a service for filling and submitting Taxpayer Tax Returns which is carried out electronically through a real-time online system to the Directorate General of Taxes via the internet on the website of the Directorate General of Taxes or through Application Service Providers appointed by the DGT ([Simpem et al., 2019](#)), and the standard in the implementation of this program is the Regulation of the Minister of Finance of the Republic of Indonesia No.9/PMK.03/2018 concerning Notification Letters and Regulation of the Directorate General of Taxes Number PER-02/PJ/2019 concerning Procedures for Submission, Receipt, and Processing of Tax Returns which requires taxpayers to use e-filing.

This study discusses the implementation of the e-filing program at the Pekanbaru Tampan Pratama Tax Service Office, in this case the researcher uses the policy implementation theory. This theory suggests that the most important thing in implementing policies/programs involves three activities, namely: Organization, Interpretation and Application ([Solichin, 2012](#)). In order to be able to discuss the three most important things in the implementation of the e-filing program in an effort to increase taxpayer compliance in individuals at the Pekanbaru Pratama tax service office, researchers dig up information using direct interview techniques to informants related to this research, the following is a the results of interviews conducted by researchers to obtain the necessary information regarding the implementation of the e-filing program in an effort to increase taxpayer compliance in individuals at the Pekanbaru Pratama tax service office.

### **Organization**

Organizing is an effort to determine and methods that lead to efforts to realize or realize policies into results that are in accordance with the goals and objectives of the policy. A clear policy organizational structure is very much needed in carrying out the program so that the implementing staff can be composed of competent/expert and qualified human resources, the methods used so that the policy can provide good results or impact ([Akib, 2010](#); [Tresiana &](#)

[Duadji, 2020](#)). In this case, the program must have a clear and orderly organizational structure or bureaucracy. The indicators are: 1. Implementing organizational structure, suitability of the work carried out, as well as the main tasks and functions, 2. Human resources in the organization, 3. Facilities and infrastructure and operational costs, 4. Motivation in implementing the program, and 5. Government support and public.

Resources are one of the important factors in the implementation of a program. The resources needed are human resources, budget resources, as well as the facilities and infrastructure provided ([Silitonga, 2018](#); [Wahab, 2012](#)). Program implementors are expected to understand the purpose of program implementation in order to be able to run programs that have been designed properly and correctly. In implementing the e-filing program at KPP Tampan, the implementers are skilled and understand the procedures to be carried out and are expected to guide and assist taxpayers who still do not understand SPT reporting via e-filing. And the employees have their respective duties in accordance with their fields. In doing work because in facing global challenges competitive human resources are also needed in an organization, the distribution of employee education at the Pekanbaru Tampan Pratama Tax Office can be seen in the following table:

**Table 1. Employee Education Qualification**

Level of Education	Number of Staff
SMA	3
D1	32
DIII	19
S1	49
S2	14
<b>TOTAL</b>	<b>117</b>

**Source: KPP Pratama Pekanbaru Tampan, 2022**

Based on the table above, it can be seen that the education level of the employees at KPP Pratama Pekanbaru Tampan consists of 3 people at the SMA level, 32 people in D1, 19 in D3, 49 in S1 and 14 in S2. And the total number of employees at KPP Pratama Pekanbaru Tampan is 117 employees. In the process of implementing the e-filing program at this Tampan Pratama tax service office, in terms of human resources, employees have played an active role in implementing the program by making various efforts to improve individual taxpayer compliance. And based on the results of interviews and observations made, we can see that the employees at the Pratama Tampan tax service office have played an active role and done their job well, seen from the efforts that have been made to improve individual taxpayer compliance.

In terms of budget, all fund activities are accommodated by regional offices and the KPP and all budgets for these activities exist but are limited so that they must be used as well as possible for the implementation of this e-filing program. When viewed in terms of facilities and infrastructure, the Tampan KPP has tried to ensure well during its implementation, but of course there are problems and obstacles that occur, namely one of them regarding server down. The picture above is the conditions in the office and the facilities provided by KPP Pratama Pekanbaru Tampan in serving taxpayers when reporting their annual SPT. And for the facilities provided, it is complete and convenient for taxpayers to deal in the office because it has a comfortable waiting room and there are quite a number of counters. The organizational dimension also includes bureaucratic activities that support ongoing activities, communication and coordination in carrying out a program. Regarding communication between implementing agencies is an important factor that affects the success of a program ([Dwiyanto, 2017](#); [Masdar et al., 2009](#)).

Channeling effective communication will get an effective implementation as well this e-filing program is a policy made by the Directorate General of Taxes (DGT) which is instructed to each Tax Service Office (KPP) to improve the quality of services in the field of taxation and can assist taxpayers in reporting their annual SPT. So the implementor in this e-filing program



is not only the KPP but also the Directorate General of Taxes (DGT) because this is a program from the DGT and DGT which instructs all KPPs to carry out the reporting of the Annual SPT of Individual Taxpayers via e-filing in accordance with applicable regulations. has been determined.

**Figure 1. Facilities provided by KPP Pratama Pekanbaru Tampan in Serving Taxpayers**



**Source: Document by researchers, 2022**

Based on all the results of observations and interviews conducted by researchers and have been described above, it can be concluded that if you look at the implementation of the program in terms of human resources, funding/budget resources and from facilities and infrastructure, the implementors have played an active role and have carried out their duties in accordance with the respective fields as well as the budget that has been provided although it is limited, as well as the facilities and infrastructure are quite adequate, but of course there are some problems and obstacles that occur during the implementation of the e-filing program at the KPP Pratama Pekanbaru Tampan.

### ***Interpretation***

Interpretation is the activity of explaining the substance or core of a policy in easy-to-understand language, so that the substance of the policy can be implemented and accepted by the implementers and policy targets. which is expected to be achieved ([Ramadani, 2019](#)). In this case, the policy program must have technical and implementation guidelines that can be used as guidelines by program implementers. So that the program and its objectives can be achieved optimally ([Bakhtiar & Qodir, 2015](#); [Satibi & Sudrajat, 2019](#)). The indicators are: Communication between implementers and the community, and compliance with implementation and regulations. Regarding communication between implementing agencies and implementing communication with the community, it is an important factor that affects the success of a program. Channeling effective communication will get an effective implementation as well ([Risanti, 2018](#)).

The intended communication is holding a meeting between the DGT and representatives of each KPP to discuss the implementation of this e-filing program, for example about how to implement this program and what things must be done to improve taxpayer compliance, how many targets must be achieved, forms of socialization like what to do. In implementing the e-filing program at the Pekanbaru Tampan Pratama Tax Service Office, the work guideline for implementers is the Regulation of the Minister of Finance of the Republic of Indonesia

No.9/PMK.03/2018 concerning Notification Letters (SPT), this regulation states that taxpayers must submit Annual Notification Letter (SPT) in the form of an electronic document, which is called e-filing. And in Paragraph 11 it is stated that a Taxpayer who reports his annual SPT manually is considered not to have submitted his annual SPT.

Meanwhile, the procedures for submitting annual SPT electronically are guided by the Directorate General of Taxes Regulation Number PER-02/PJ/2019 concerning Procedures for Submission, Receipt, and Processing of Tax Returns. Communication between implementers and the community is evidenced by the socialization carried out by the Director General of Taxes and the KPP to the community/taxpayers in an effort to provide understanding in order to increase individual taxpayer compliance at the Pekanbaru Pratama tax service office ([Fitria, 2010](#)). For individual taxpayers who are late in reporting their annual tax returns based on Article 7 of Law Number 6 of 1983 concerning General Provisions and Tax Procedures (KUP) sttdtd of Law Number 16 of 2009 (KUP Law).

SPT is not submitted as intended, it will be subject to a sanction of Rp. 100,000 for WPOP Annual SPT and Rp. 1 million for Corporate WP Annual SPT. If the taxpayer is found to be disorganized in reporting his tax return for more than a year, the Directorate General of Taxes will impose an annual accumulated fine on the taxpayer. Therefore, in order not to be subject to sanctions, the Directorate General of Taxes provides convenience with the e-filing program because it can be done anytime and anywhere with an online system that can be reported through the website that has been provided by the DJP. To improve taxpayer compliance, of course, the implementors/the KPP Pratama Pekanbaru Tampan also make various efforts, namely by holding tax classes twice a week on Tuesdays and Thursdays (zoom too), holding outreach to government offices/Arhanud or private, and before The KPP pandemic also opened a special tent for annual SPT reporting.

Opened a tax center on campuses in Pekanbaru, and also sent a warning letter to submit annual SPT in order to increase mandatory compliance in reporting annual SPTs. Other efforts made by KPP employees are providing understanding to taxpayers, namely by holding continuous socialization and providing understanding to taxpayers that the reported and paid taxes are very beneficial for the sustainability of the country and the people, as well as providing examples of tax benefits for the community and for filling it is clear because there is an option for taxpayers to fill it in by means of a guide or in a form. To carry out and carry out these various efforts, the main thing that must be considered is how the attitude and responsibility of the implementer/implementor in understanding and implementing this e-filing program, because before doing anything, of course, must be able to understand what will be implemented first.

The KPP also always conducts socialization or IHT related to e-filing (refreshing), and we also serve taxpayers with open arms because this e-filing program can make taxpayers more obedient and understand more about their tax obligations (annual parties). After digging up some information from the implementor by conducting interviews, the researcher can conclude that if viewed from the attitude and responsibility of the implementor in understanding and running the program, it has been very good because the implementor has made various efforts to improve taxpayer compliance, although there are still some obstacles, namely from the lack of awareness of the taxpayers themselves in reporting their annual tax returns.

### **Application**

Application is the routine application of all decisions and rules by carrying out all activities in order to achieve the objectives of the initial policy. The process of application or application is a dynamic process, where the implementer must be directed to the guidelines in running the program ([Abdurrahkim, 2015](#)). In the application of a policy or program, its implementation must also pay attention to aspects of effectiveness, efficiency and objectivity. In the application, the executor is required to have the right strategy, be able to manage activities, and anticipate the injured stakeholder ([Sofi, 2021](#)). So in this aspect the researcher wants to know whether the e-filing program will be successful if it is applied / implemented in accordance with clear work procedure regulations. and with this application it is hoped that it

will elicit a response from the target group whether it is accepted or not and see the challenges of application activities which are the provision of routine services, reporting or others in accordance with the objectives and policy facilities at the Pekanbaru Tampan Tax Service Office.

During the application process, the implementors must be directed to the guidelines in running the program. The guidelines set out in the implementation of this program are the Regulation of the Minister of Finance of the Republic of Indonesia No.9/PMK.03/2018 concerning Notification Letters (SPT), where in Article 3 Paragraph 7 states that taxpayers submit their annual SPT in the form of electronic documents, which are called with e-filing. As for the procedure for submitting an annual SPT electronically, the guidelines are in the Regulation of the Directorate General of Taxes Number PER-02/PJ/2019 concerning Procedures for Submission, Receipt, and Processing of Tax Returns. The main purpose of the Pratama Tampan Tax Service Office is to provide convenience to individual taxpayers in reporting their annual tax returns in order to improve taxpayer compliance ([Yani, 2013](#)).

Therefore, so that the submission of the Annual Tax Return (SPT) can run effectively and efficiently, the Directorate General of Taxes issues an application for reporting Income Tax (PPh), namely the e-Filing program. And this E-Filing program is actually devoted to State Civil Apparatus/TNI/POLRI, but also does not rule out other taxpayers such as private employees. In accordance with the Regulation of the Minister of Finance of the Republic of Indonesia No.9/PMK.03/2018 concerning Notification Letters (SPT) that since 2019 all taxpayers are required to submit their annual SPT by e-filing. However, in 2016 taxpayers were still allowed to choose to report manually or by e-filing. So those who are very obliged and those who are forced to report SPT by e-filing are ASN/TNI/POLRI.

In the application of this program it has been going well even though during the pandemic the implementors had to adapt even though it was difficult. And this program can certainly improve taxpayer compliance which can make it easier for taxpayers to report their annual tax returns because taxpayers can report their annual tax returns anytime and anywhere. And also when applying this program there are various other obstacles, namely the lack of awareness of taxpayers in reporting their annual tax returns, lack of understanding of taxpayers regarding taxation and not understanding computer and internet systems, network or website problems sometimes cannot be accessed because the server is down or busy, mandatory the tax has not received proof of withholding and forgot the e-fin code, as well as problems in reporting the annual tax return and the implementation of e-filing procedures that have not been fully consistent using the electronic system.

The implementation of the e-filing program is expected to provide benefits for both taxpayers and implementers. Taxpayers are also expected to make it easier to report their annual SPT because it can be done anywhere and anytime, and for implementers it can simplify and minimize work and can save paper usage ([Utami & Osesoga, 2017](#)). From all the things that have been implemented, the researcher also wants to see how the support and response from the target group/taxpayers in responding to the e-filing program at KPP Pratama Pekanbaru looks good from the point of view of the implementor and taxpayers. And the public response was good and some responded positively because this program can indeed make it easier for taxpayers to report their annual tax returns, but there are also taxpayers who find it increasingly difficult because they do not understand computer systems and the internet

Taxpayers are very influential in the implementation of this e-filing program because if there is good support and response from the community, the targets that have been set will be achieved, and vice versa. But of all the conveniences provided by the Individual Taxpayer at KPP Pratama Pekanbaru Tampan, there are still those who report their annual SPT with a manual system because there are taxpayers who do not understand how to use computers and the internet so that taxpayers find it difficult to report their annual SPT, and there are who do not want to take the risk if when reporting the SPT there are problems that occur from the internet system.

**Obstacles that occur during the Implementation of the E-filing Program in an Effort to Increase Compliance of Individual Taxpayers at the Pekanbaru Tampan Pratama Tax Service Office.**

In the process of implementing the e-filing program at the tax service office, there were several obstacles that occurred which resulted in the implementation of the program being less effective.

1. Lack of interest of taxpayers in reporting their annual tax returns; In the implementation of the e-filing program, it is certainly hoped that this program can run optimally and effectively, and what is expected in the implementation of this program is that it can facilitate individual taxpayers in reporting their annual tax returns and can improve taxpayer compliance. Based on the results of the survey in the field and also from the data that the researcher got from the data processing section, it can be seen from the number of registered individual taxpayers with the number of individual taxpayers reporting their annual tax returns, the numbers are not comparable. from this we can conclude that there are still many taxpayers who have not reported their annual tax returns.

**Table 2 Number of Registered and Reporting Individual Taxpayers**

Year	2016	2017	2018	2019	2020
Registered Taxpayer	153.680	165.574	176.886	187.152	215.207
Taxpayer Who Reports	70.824	46.571	45.057	55.829	49.592
Acceptance Percentage	46%	28%	25%	30%	23%

**Source : KPP Pratama Pekanbaru Tampan Statistics Data**

2. Lack of understanding of taxpayers regarding taxation and do not understand computer systems and the internet; E-Filing is a method of submitting SPT (Tax Notification Letter) or notification of Annual SPT extension which is carried out online and in real-time through the tax e-filing website available at DGT Online or the application provided by PJAP (Tax Application Service Provider) which has been officially appointed by the DGT. The implementation of the e-Filing system policy on taxation in Indonesia, which has been implemented since April 1, 2018, has indeed proven that there is an improvement in the participation of taxpayers to report their tax payables. This increase in participation is also supported by the convenience of users to report their tax payable and does not waste a lot of time so that many taxpayers use the e-filing system for reporting each tax they owe. But unfortunately not all taxpayers experience the same convenience, not a few taxpayers also experience difficulties in the stages of filling out their e-filing. Some of them are old taxpayers who feel this difficulty, because taxpayers are used to the old system, namely by collecting documents related to tax reporting to the tax service office.
3. Server down problems, taxpayers have not received proof of deduction and taxpayers forget E-fin; In the process of implementing the e-filing program, there were many obstacles experienced by the implementers, one of which was the server down problem. We can see that when submitting an annual tax return online, sometimes taxpayers forget the E-fin code, thus making the process even longer because the taxpayer has to request a reprint of the E-fin again. In terms of withholding evidence, it is not uncommon for the withholding evidence given by the treasurer to the taxpayer to be incorrect, thus slowing down the process of submitting the annual SPT online, because every reported data must match the withholding evidence.

Problems in reporting such as annual reports and the inconsistent implementation of e-filing procedures using the full electronic system. Currently, tax reporting through annual tax returns (SPT) can be done online. With the online tax reporting facility or e-filing through the



website of the Directorate General of Taxes (DJP) it is easier to report annual tax returns. However, if you look at the current SPT reporting system, at KPP Pratama Pekanbaru, there is still a manual reporting system because there are still many who are constrained by the stages of e-filing and there are still people who do not understand computer systems and the internet. One of the stages in the procedure for reporting SPT with e-filing is to create an e-fin code or Electronic Filing Identification Number. This e-fin is an identity number issued by the Directorate General of Taxes (DGT) for taxpayers to be able to conduct online transactions (eg e-filing) with the DGT and this e-fin allows individual taxpayers to report their annual SPT online and is encrypted safely and confidentially.

To administer this e-fin code, the taxpayer must first come to the Pratama Tax Service Office. From this, we can see that the annual SPT reporting has not been consistent in its entirety using the electronic system and also from one of the stages with the e-filing system there are also still people who require coming to the location and that means it is also not fully electronic.

## **CONCLUSION**

The implementation of the e-filing program in an effort to increase individual taxpayer compliance in the Pekanbaru Pratama tax service office has generally not gone well, seen from the 3 most important things in implementing policies / programs regarding three activities according to Charles O. Jones, namely: Organization. In the implementation of the e-filing program, both from adequate human resources, sufficient funding/budget resources, as well as facilities and infrastructure resources that have been fulfilled, but it is still necessary to improve the network and servers which are often down because it can hinder taxpayers in reporting their annual tax returns and can also interfere with services related to the e-filing program.

Interpretation. Individual taxpayers report their annual SPT through an online system in accordance with the Regulation of the Minister of Finance of the Republic of Indonesia NO.9/PMK.03/2018 and regarding the procedures for submitting, receiving, and processing notification letters that require taxpayers to use e-filing in submitting reports. the tax is in accordance with the Regulation of the Directorate General of Taxes Number PER-02/PJ/2019 which has been understood by implementors and taxpayers. And also the implementers have tried to provide understanding to taxpayers by conducting socialization, holding tax classes, etc.

Application. In its application, not all registered taxpayers have reported their annual SPT, this can be seen from the number of registered taxpayers with taxpayers who report their annual SPT not comparable because of the lack of awareness of the taxpayers themselves and also there are still taxpayers who report their annual SPT in full. manually. Although the number of realizations has exceeded the target and the e-filing program is proven to be able to increase taxpayer compliance because it provides all conveniences because taxpayers can report their annual tax returns anywhere and anytime. And reporting the annual SPT via e-filing is required for ASN/TNI/POLRI and is not yet required for all parties.

Obstacles that occur during the implementation of the e-filing program include: Lack of awareness of taxpayers in reporting their annual tax returns, lack of understanding of taxpayers regarding taxation and not understanding computer and internet systems, network or website problems sometimes cannot be accessed due to e-mail. -filing is down or busy, taxpayers have not received proof of deduction and taxpayers have forgotten the e-fin code, problems in reporting annual tax returns and implementation of e-filing procedures that have not been consistent using the fully electronic system.

Based on the results of the research and discussion that have been described, the researcher outlines several suggestions that are expected to be input and consideration for the Pekanbaru Tampan Pratama Tax Service Office. The following suggestions are given by the researchers, namely:

1. In the implementation of the e-filing program in an effort to increase individual taxpayer compliance at the Pekanbaru Tampan Pratama tax service office, it is hoped that the

resources in the form of facilities and infrastructure, especially the system and internet network section provided by the Pekanbaru Tampan KPP Pratama, are of higher quality so that when mandatory the tax report reports the SPT server is not down, and for the understanding of implementors in interpreting this program in order to provide a better and clearer understanding to taxpayers who come directly to KPP Pratama Pekanbaru Tampan and can guide taxpayers in reporting their annual SPT online. During its application, it is expected that the target for individual taxpayers who report their annual SPT will increase again every year and it is hoped that the target to be achieved is that all registered individual taxpayers are required to report their annual SPT via e-filing and not only required for ASN/ TNI/POLRI only.

2. In overcoming some of the obstacles that occurred when implementing the e-filing program at this Tampan KPP, the researcher has several recommendations, namely the first so that the implementor is more aggressive in conducting socialization and the government must also be aggressive in eradicating actions that can reduce public trust in the government With a transparent fund management system, then the implementor must also improve services so that they can properly guide people who do not understand the tax system and who do not understand the computer system, system and internet network provided by KPP Pratama Pekanbaru Tampan so that the quality is improved when taxpayers Reporting the SPT server is not down, and this needs to be considered in order to support the smooth implementation of the e-filing program in reporting the annual SPT for individual taxpayers.

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