

ANALYSIS OF ANNUAL SPT REPORTING IN IMPROVING INDIVIDUAL TAXPAYER COMPLIANCE WITH KPP PRATAMA MEDAN BELAWAN

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Abstract: The purpose of this research is to determine Annual SPT Reporting in Increasing Individual Taxpayer Compliance at KPP Pratama Medan Belawan. The method used in this research is descriptive. The type of data used is primary data, namely the results of interviews from the company regarding income recognition and secondary data in the form of personal tax data at KPP Pratama Medan Belawan. The analysis carried out in this research is a descriptive technique. Based on the research results, it can be concluded that the reason why there are still individual taxpayers who do not submit their Individual Annual Tax Returns. The reason is that individual income tax revenues have not reached the target. There are registered personal taxpayers who are no longer operating but have not submitted an application as non-effective taxpayers at KPP Pratama Medan Belawan

Keywords: Tax, Annual SPT, Taxpayer Compliance

Introduction

In Indonesia, tax is one of the largest sources of income in the State Revenue and Expenditure Budget (APBN). Through taxes, the government can regulate economic balance and use funds to build facilities and infrastructure needed by the community. The greater the state's income from taxes, the greater the ease with which the government can improve services to the community which the government can provide directly in order to realize service, obligations and participate in the development of national life.

Taxes are people's contributions or contributions to the State treasury based on law, as a manifestation of the people's devotion and participation in financing the state and national development. Taxpayers are individuals or individuals who, according to the provisions of tax laws and regulations, are determined to carry out the obligation to pay taxes, including as tax collectors or certain tax withholders (Nurhabibah et al., 2021)

Tax is a mandatory contribution to the state that is owed by individuals or private individuals which is coercive based on the law, without receiving direct compensation and is used for state needs for the greatest prosperity of the people (Law No. 28 of 2007). Taxes are a tool for the government to achieve its goal of obtaining direct and indirect revenues from the community to finance routine expenditure as well as national and economic development of the community. The tax system always changes from time to time according to developments in society and the country, both in the state sector and in the social and economic sectors (Nainggolan, 2022)

The participation of the taxpayer community in fulfilling tax payment obligations based on tax provisions is highly expected so that taxpayer compliance in paying taxes is a strategic position in increasing tax revenues. The focus of the Directorate General of Taxes in 2016 is Individual

Taxpayers, because the contribution of Individual Taxpayers is still very minimal compared to Mandatory Taxpayers (Lubis et al., 2019).

Taxpayer understanding of tax regulations is the taxpayer's way of knowing and understanding tax regulations. Taxpayers will tend to disobey when they understand tax regulations. Understanding taxation includes filling out the notification letter (SPT) properly and correctly, in this case there must be an understanding regarding filling out the SPT, the amount of tax owed being able to be calculated in accordance with tax provisions, payment or deposit on time, and reporting the amount of tax owed at the place of obligation. Registered tax (Ningsih & Saragih, 2020).

One of the bases for tax revenue according to target is taxpayer compliance. Taxpayer compliance is a condition where taxpayers fulfill tax obligations and exercise taxation rights. Good taxpayer compliance can be seen from the regularity of paying taxes. With compliance from taxpayers, it is hoped that taxpayers will try to comply with applicable tax law regulations, either fulfilling their obligations or exercising their taxation rights. The benefits of taxpayer compliance include compliance in registering, timely submission of SPT for all types of taxes, calculating and paying taxes owed and paying tax arrears (Syafira & Nasution, 2021)

Taxpayer compliance can be interpreted as a situation where the taxpayer fulfills all tax obligations and exercises his taxation rights. It can be concluded that taxpayer compliance is a person's obligation as a citizen to pay and report taxes in accordance with applicable statutory provisions (Mohklas & Pancawardani, 2022)

Tax compliance is a measure that theoretically can be described by considering three types of compliance such as compliance in payments, compliance in storage, and compliance in reporting. Taxpayers comply with their obligations because they consider tax compliance to be a norm (Dhanayanti & Suardana, 2017).

The Directorate General of Taxes has carried out various efforts to maximize tax revenues while overseeing the 2015 TPWP (Taxpayer Development Year), including through tax dialogue, intensive supervision, selective law enforcement, and visits to various economic centers. Through the 2015 TPWP, all taxpayers are encouraged to correct their Tax Returns (SPT) up to the last five years of their own accord and pay off the tax shortfall with the incentive of exemption from administrative sanctions. Apart from that, individuals or individuals who have met the requirements as taxpayers, but do not yet have a Taxpayer Identification Number (NPWP) are expected to immediately register themselves as taxpayers, submit their SPT and pay their taxes. This action is in accordance with the self-assessment system adopted in the Indonesian tax system. This means that every Taxpayer is fully responsible for the obligation to pay taxes, report taxes and notify the tax owed to the government, which in this case is regulated by the Director General of Taxes (Dirjen Tax) (Herfina & Mahendra, 2023).

Initially, the Tax Return (SPT) was submitted by the Taxpayer to the Directorate General of Taxes via the Tax Service Office (KPP) manually. However, along with developments in science and technology, the Directorate General of Taxes adopted an internet-based tax service innovation in the form of implementing the eFiling system, namely the service for submitting Tax Returns. Period (SPTMasa) and Annual Notification Letter (Annual SPT) in electronic form on computer media. This SPT is not in paper form, but in the form of an electronic form which is transferred or submitted to the Directorate General of Taxes through the Tax Service Office with an integrated and real time process (Abdurrohman, Domai, & Shobaruddin, 2010).

To increase taxpayer compliance, the Directorate General of Taxes always strives to improve services so that it is hoped that they can increase public awareness and desire to be orderly as taxpayers, one of which is by carrying out tax reform, namely utilizing information and communication technology by implementing an e-filing system. E-Filing is a method of submitting

Tax Returns (SPT) electronically which is done online and in real time via the internet on the Directorate General of Taxes website (<http://www.pajak.go.id>) (Rialdy & Septiara, 2019)

Table 1.1
Taxpayer Data

Tax year	WP Personal Person	WP OP registered
2018	338	6,846
2019	343	7,784
2020	408	23,255
2021	533	8,255
2022	601	9,735

Based on Table 1.1, it can be seen that from 2018 - 2022 the number of taxpayers registered at KPP Pratama Belawan has decreased, where in 2018 there were 6,846 individual taxpayers , then in 2019 individual taxpayers increased to 7,784 people. In 2020, individual taxpayers increased drastically to 23,3255. However, in 2021 individual taxpayers will decrease to 8,255 people and in 2022 individual taxpayers will increase again to 9,735 people. This is because the socialization that continues to be carried out by the government is likely to decrease due to the Covid cases that hit in 2020 so that many individuals do not want to register their personal taxes.

Table. 1.2
Taxpayer Data

Tax year	OP S Annual Income Tax Return	Annual Income Tax Return OP SS	OP Annual Income Tax Return
2018	15,435	8,223	3,521
2019	13,325	8,166	3,465
2020	15,233	14,884	3,702
2021	13,570	15,635	3,673
2022	12,961	7,974	3,290

Based on Table 1.1, it can be seen that from 2018 - 2022 the number of Annual Tax Returns has always decreased. A Notification Letter (SPT) is a tax report submitted to the Indonesian government through the Directorate General of Taxes. Provisions regarding SPT are regulated in Law Number 28 of 2007 concerning General Provisions and Procedures for Taxation. Annual SPT is a tax report submitted once a year (annually).) both by individual taxpayers and individual taxpayers, relating to the calculation and payment of income tax, income tax objects, and/or non-objects of income tax, and/or assets and liabilities in accordance with tax regulations for one tax year, or part of tax year

Based on previous research, there are still many shortcomings found in the E-filing system which influence Taxpayers' interest in using the system, making taxpayers reluctant to report outstanding SPT using E-filing. If the E-filing system can be accepted by taxpayers as a whole, then the development and socialization of this system carried out by the Directorate General of Taxes can be carried out widely and evenly so that it can be utilized by taxpayers. Furthermore, by knowing the factors that influence taxpayer acceptance behavior to use E-filing, it is hoped that it can contribute to input to the Directorate General of Taxes to improve services to taxpayers and provide support to tax administration, especially SPT reporting.

Based on this background, the author is interested in conducting research with the title **"Analysis of Annual SPT Reporting in Improving Individual Taxpayer Compliance at KPP Pratama Medan Belawan"**

Method

Based on the type of research above, the type of research used is descriptive research, a method of expressing and discussing problems by explaining and describing the situation that occurred during the research and then analyzing it using existing theories to get conclusions about appropriate problem solving.

The data analysis technique used in this research is the descriptive method, which is a method used to formulate attention to solving the problems faced, where the data is collected, analyzed and concluded so that it can provide information.

Result and Discussion

Description of Research Data

Submission of Individual Annual Notification Letters

Taxpayers who already have a Taxpayer Identification Number (NPWP) are called registered taxpayers. If it has been registered, the taxpayer has a taxpayer identity number which is a tool in tax administration used in research, namely personal taxpayers. In conducting this research, the researcher used data in the form of annual personal taxpayer returns, namely data on the annual SPT of registered personal taxpayers, the number of taxpayers who submitted their SPT, the number of personal taxpayers who did not submit their SPT. The annual Notification Letter (SPT) has a vital position in implementing tax provisions in Indonesia. The obligation to report annual SPT periodically has actually become an obligation for every individual taxpayer or individual as stated in the provisions of the law.

Taxpayer compliance, both in paying taxes and reporting taxes correctly, completely and clearly, is an important factor in realizing tax revenue targets. The higher the taxpayer's compliance in submitting SPT, the greater the tax revenue will increase.

Basically, the Medan Belawan Pratama Tax Service Office has carried out audits based on predetermined regulations. However, from the data obtained by the author, it can be seen that the realization of tax revenue at KPP Pratama Medan Belawan does not match the targeted tax revenue. This can be seen from the author's data as follows

**Table of data for submitting annual tax returns for individual taxpayers
At KPP Pratama Medan Belawan**

Year	Registered Individual Taxpayers	Individual Taxpayers Submitting SPT	Individual Taxpayers Who Have Not Submitted SPT
2018	6,846	3,521	3,325
2019	7,784	3,465	4,319
2020	23,255	3,702	19,553
2021	8,255	3,673	4,582
2022	9,735	3,290	6,445

Data Source: KPP Pratama Medan Belawan

From the data above, the number of registered individual taxpayers is increasing from year to year. However, this is not offset by taxpayers submitting annual tax returns. We can see that individual taxpayers who do not submit annual SPTs are still experiencing an increase in 2020,

even though they previously experienced a decline in 2021, a phenomenon like this is not very good for tax revenues.

There are still taxpayers who do not submit their annual SPT at KPP Pratama Medan Belawan due to the lack of awareness of taxpayers to submit their annual SPT. Awareness is the state of someone knowing and understanding. Thus, taxpayer awareness is an important aspect because the tax system in Indonesia adheres to a self-assessment system where in the process taxpayers are entrusted with calculating, calculating, paying and reporting or conveying obligations owed in accordance with the provisions and regulations of tax laws. This system will be effective if taxpayers have awareness and discipline in implementing applicable tax laws

Submission of Individual Annual Notification Letters

The Medan Belawan KPP Pratama has carried out inspections based on predetermined regulations. However, from the data obtained by the author, the realization of tax revenues at KPP Pratama Medan Belawan did not reach the target. This can be seen from the author's data as follows:

**Table. Personal Taxpayer Realization
(in million rupiah)**

Year	Target (Rp)	Realization (Rp)
2018	523,688,146,000	315,046,817,218
2019	356,588,221,000	318,882,088,625
2020	408,506,000,000	311,901,422,337
2021	355,000,000,000	417,401,245,682
2022	770,000,000,000	664,848,061,045

Data Source: KPP Pratama Medan Belawan

Based on the data above, it can be seen that the realization of tax revenues at KPP Pratama Medan Belawan from 2012 to 2016 did not reach the target for individual income tax (PPh) revenues. The growth in income tax revenues, which tends to fluctuate, shows that the contribution of taxes to state revenues is not yet stable. Apart from that, taxpayer awareness in paying taxes is still minimal which is also one of the causes of not achieving tax revenue, where taxpayer awareness is very basic in achieving the tax revenue target. The lack of awareness of taxpayers in paying their taxes will certainly have implications for targeted tax revenues. The higher the awareness of taxpayers, the higher the revenue that will be obtained.

Discussion

1. Reasons why there are still individual taxpayers who do not submit their individual annual tax returns

Based on the research results, there are several factors that cause the number of registered personal taxpayers to increase but there are still individual taxpayers who have not or do not submit their annual SPT, namely as follows:

a. Lack of Taxpayers' Level of Understanding regarding Submitting Annual Tax Returns

Many taxpayers do not understand the procedures and procedures for submitting a good and correct SPT, many individual taxpayers are not careful in calculating the amount of income tax and there are even incomplete SPTs. According to Law No. 16 of 2009 concerning general provisions and procedures for taxation, article 3 paragraph (1) states that "every taxpayer is obliged to fill out a Tax Return correctly, completely and clearly, in Indonesian using Latin letters, Arabic numerals, Rupiah currency units, and sign and submit it to the Office of the Directorate General

of Taxes where the taxpayer is registered or confirmed or another place determined by the Director General of Taxes." This law mandates that submitting SPT is a tax obligation that must be carried out correctly by every taxpayer.

According to (Brata et al., 2017) the obligation of every taxpayer in filling out the annual SPT is to follow the procedures for filling out the SPT as determined by the Director General of Taxes. The general principles for filling out SPT are as follows:

- a. The SPT must be filled in correctly, completely and clearly. What is meant correctly, completely and clearly in filling out the SPT is:
 - 1) Correct is correct in calculations, including correct in the application of tax provisions, in writing and in accordance with actual circumstances.
 - 2) Complete means containing all elements related to the tax object and elements that must be reported in the SPT.
 - 3) It is clear that reporting the origin or source of the tax object and other elements that must be reported in the SPT.
- b. SPT must be filled out in Indonesian using Latin letters, Arabic numbers, Rupiah currency units. Even though taxpayers have obtained permission from the Minister of Finance to carry out bookkeeping using foreign languages and currencies other than rupiah, taxpayers are still required to submit tax returns in Indonesian but may use currency units other than permitted rupiah, the implementation of which is regulated by Minister of Finance Regulation Number 24 /PMK.011/2012.
- c. The SPT must be signed by the taxpayer or taxable entrepreneur or the taxpayer's attorney. In this case, for individual taxpayers, the SPT must be signed by the management or directors. Signing can be done normally, with a stamped signature, or an electronic or digital signature, all of which have the same legal force and the procedures for implementation are regulated by Minister of Finance Regulation Number 152/PMK.03/2009.
- d. The SPT must be submitted to the DJP Office (KPP) where the taxpayer is registered or confirmed or another place determined by the Directorate General of Taxes. According to DJP Regulation Number Per-11/pj/2009 other places include Tax Principal, and a special place for receiving annual SPT.
- e. The obligation to submit SPT by the tax withholder or collector is carried out for each tax period, while as a taxpayer the income received or earned must be reported every tax year.

Taxpayers think that submitting an annual SPT is too complicated, especially for those who do not know the tax law which regulates the amount of tax owed that taxpayers must pay.

According to (Hanum, 2018) if the taxpayer's level of understanding is low regarding the taxation system then the submission of the individual's annual SPT will also be low and vice versa, if the taxpayer's level of understanding is high regarding the taxation system then the submission of the individual's annual SPT will also be high. The government's understanding of low public participation in taxation is also still very low. Community participation, apart from the obligation to pay, should also involve the process of using it so that the community as taxpayers understands the function and benefits of the tax they pay.

b. Failure of individual taxpayers to submit individual annual tax returns

If the public is aware of the submission of annual tax returns, the level of compliance in paying taxes and submitting individual annual tax returns will increase. Apart from that, taxpayers do not know enough about tax sanctions, both administrative sanctions (fines, interest, increases) and criminal sanctions, so they ignore the submission of individual annual tax returns. Another fact is that generally Indonesian people are still very low in reading, especially in reading regulations relating to law regarding tax sanctions, this makes it increasingly difficult for taxpayers.

At KPP Pratama Medan Belawan, submitting the annual SPT can be done online using the e-filing application. E-filing is one way of submitting SPT electronically which can be done via the Directorate General of Taxes website or the electronic SPT distribution website. Taxpayers are required to have e-FIN before submitting their SPT or annual SPT extension letter by e-filing via the Directorate General of Taxes website by submitting an e-FIN application to the nearest KPP, while taxpayers who will submit their SPT by e-filing via ASP must submit e-FIN application to the KPP where the taxpayer is registered.

Every individual or individual who has the right and obligation to withhold/collect income tax according to the income tax law is a taxpayer as an income tax withholder or collector (Ritonga & Zauhari, 2021).

According to Law No. 16 of 2009 concerning general provisions and procedures for taxation, article 7 paragraph (1) "if the annual personal income tax return is not submitted within the specified time period and time limit, you will be subject to administrative sanctions in the form of a fine of Rp. 1,000,000.00. every taxpayer who does not submit a SPT or information whose contents are incorrect or incomplete so that it can cause losses to state income and this action is an action after the first action (which has been subject to administrative sanctions in the form of an increase of 39 200% of the amount of tax that is less or non-payment determined through the issuance of an Underpayment Tax Assessment Letter (SKPKB) will be subject to imprisonment for a minimum of 3 (three) months and a maximum of 1 (one) year or a fine of at least 1 (one) times the amount of tax owed that is not or is less pay (Official, 2015)

Many taxpayers do not want to know their obligations after having a NPWP (Taxpayer Identification Number). This is because taxpayers feel reluctant to pay taxes. Currently, many people have registered as taxpayers and received a NPWP because to make it easier or as one of the conditions for borrowing money from banks or other agencies, they are required to have a NPWP, but after having a NPWP, taxpayers must not neglect to submit tax returns and pay taxes.

According to Law Number 16 of 2009 article 1 concerning general provisions and tax procedures. NPWP is a number given to taxpayers as a means of tax administration which is used as personal identification or taxpayer identity in carrying out their tax rights and obligations. NPWP is also used to maintain involvement in tax payments and in monitoring tax administration (Dahrani et al., 2021).

2. Reasons Why Personal Income Tax Revenue at KPP Pratama Medan Belawan Has Not Reached the Target

Based on the research results, why personal income tax revenue has not reached the target is because there are several factors that cause tax revenue to not reach the target, namely as follows: This lack of taxpayer awareness will result in revenue not reaching the target. The higher the level of taxpayer awareness in paying taxes, the higher the tax revenue will be. Many taxpayers are not aware that the public has experienced the benefits of paying taxes, such as free media services, cheap schools, social security and transportation, which is proof that the government manages taxes well.

Tax income is used for financing in order to provide a sense of security for all levels of society. All Indonesian citizens enjoy facilities or services from the government, all of which are financed with money from taxes.

Until now, public awareness of paying taxes has not yet reached the expected level. People still don't believe in the existence of taxes because they still feel they are the same as tribute, burdensome, payments often experience difficulties, people don't understand what and how taxes are and it is difficult to calculate and report them. A lack of taxpayer awareness will result in

revenue not being achieved. The higher the level of taxpayer awareness in paying taxes, the greater the tax revenue will increase.

Taxes are a very important source of state revenue for building and improving infrastructure and improving the country's economy. Every year the government tries to maximize tax revenues to finance state expenditure because the higher the level of tax revenues, the higher the state's ability to finance development and vice versa, if the tax revenues are lower, the lower the state's ability to realize state development (Januri & Hanum, 2018) .

The government really hopes that income tax will increase every year, both in terms of the amount of revenue and in terms of payments. Income tax revenue obtained from PPh collection has an important role because the greater the income tax payable, the greater the state revenue and this can also mean that there is a positive increase in people's income (Januri, 2018) .

To achieve tax targets, it is necessary to increase the level of awareness and compliance of taxpayers to fulfill tax obligations in accordance with applicable regulations (Rialdy & Dewi, 2021) .

Implementation at KPP Pratama Medan Belawan is actually good in carrying out its obligations, but it goes back to the awareness of taxpayers themselves where the level of awareness of taxpayers is an important factor in increasing tax revenue. For this reason, KPP Pratama Medan Belawan provides guidance to taxpayers to report all income received by taxpayers, increase education and outreach to taxpayers.

Conclusion

From the results of this discussion, the author draws the following conclusions: The reason why there are still individual taxpayers who do not submit their Individual Annual Tax Returns is the lack of level of understanding regarding the submission of annual SPTs and the negligence of taxpayers in submitting annual SPTs. The reason why individual income tax revenues have not reached the target is the lack of awareness of individual taxpayers in carrying out their obligations as taxpayers to pay taxes. There are registered personal taxpayers who are no longer operating but have not submitted an application as non-effective taxpayers at KPP Pratama Medan Belawan.

From the results of the research and analysis that has been carried out, the author provides suggestions, including: Submission of the annual notification letter needs to be well socialized to taxpayers so that the Medan Belawan KPP Pratama encourages taxpayers' participation seriously and voluntarily in carrying out their obligations in accordance with statutory regulations. - invitation. In order for income tax revenues to reach targets, tax officials must monitor taxpayers more closely when taxpayers start to neglect paying and reporting their taxes by always giving warnings to taxpayers who are late in paying or submitting annual tax returns so that the tax revenue received is more optimal. For KPP Pratama Medan Belawan, it must further improve the implementation of registered individual taxpayers to find out the taxpayer's activeness.

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