

The Effectiveness of Implementing E-SPT Badan in Increasing Taxpayer Compliance at the Madya Bogor Tax Service Office

Irawati ^{1*}, Salsabila Mustofa ², Euis Komalawati ³, Hartono ⁴

^{1,2,3,4} Institut Ilmu Sosial dan Manajemen STIAMI, Jakarta, Indonesia

¹ ukhti.ra@gmail.com; ² salsakhandelwal29@gmail.com; ³ euis.komalawati@stiami.ac.id; ⁴ hartono@stiami.ac.id;

* Correspondence: ukhti.ra@gmail.com

Abstract

This study aimed to analyze the effectiveness of the implementation of e-SPT Badan in improving taxpayer compliance, identifying obstacles, and solutions or efforts to overcome these obstacles along with their resolution at the Bogor Medium Tax Office in 2024. The study is motivated by the fact that the implementation of e-SPT for corporate taxpayers has not been fully realized to its maximum potential. A qualitative approach was used in this study, with a descriptive research design. The data used in this study were obtained from informant interviews and secondary data. Data collection techniques included interviews, observations, and documentation. The results of the study indicate that the achievement of taxpayer compliance targets through e-SPT increased by 3.43%, indicating that the implementation of e-SPT is already effective. Factors influencing effectiveness included program targeting accuracy, program socialization, program objectives, and program monitoring. Challenges faced included unstable internet connectivity and limited knowledge and understanding among taxpayers. Efforts undertaken included providing telephone or WhatsApp helpdesk services and conducting more tax classes on the implementation of e-SPT for corporations.

Keywords: Effectiveness; e-SPT for Corporations; Implementation; Taxpayer Compliance;

INTRODUCTION

1. Background and Context of Taxation in Indonesia

Taxation constitutes the primary source of state revenue in Indonesia, serving as the principal instrument for financing government expenditure and national development (Daryono, 2018). The Indonesian tax system operates under the self-assessment system, a framework introduced through the landmark tax reform (reformasi perpajakan) of 1983, which fundamentally transformed the approach to tax collection from the official assessment system to one in which taxpayers are entrusted with the authority to independently calculate, deposit, and report their own tax obligations (Aryani, 2015; Heriyah, 2020; Herlambang, 2021; Hutomo, 2023). Under this system, taxpayers bear the full responsibility of registering with the Tax Service Office (Kantor Pelayanan Pajak/KPP), computing their tax liabilities, and submitting the relevant tax returns (Surat Pemberitahuan/SPT) in accordance with prevailing tax regulations (Setiadi et al., 2024; Wulandari et al., 2023).

The self-assessment system was designed to foster voluntary compliance (voluntary compliance) among taxpayers, premised on the belief that granting taxpayers autonomy and trust would encourage greater awareness and honesty in fulfilling their tax obligations (Aryani, 2015; Gayatri & Setiawan, 2024). However, the practical implementation of this system has revealed persistent challenges. As noted by multiple studies, taxpayer awareness and compliance in Indonesia remain below expectations, with many taxpayers either deliberately non-compliant or insufficiently informed about their obligations (Adriani & Ramdan, 2020; Herlambang, 2021; Latofah & Harjo, 2020). The low level of tax compliance is reflected in the consistently modest tax ratio in Indonesia, a concern highlighted by the Ministry of Finance as one of the principal impediments to optimizing national tax revenue (Karsam et al., 2022).

Table 1. Compliance Level of Corporate Taxpayers at the Bogor Intermediate Tax Service Office in 2023 and 2024

Year	SPT Submitted	Obligated SPT	Target SPT	Realization (%)
2023	1636	1792	1792	91.29%
2024	1649	1741	1741	94.72%

Source: Bogor Intermediate Tax Service Office, 2025

Table 1 shows the level of compliance of Taxpayers in reporting the Annual Return (SPT) of Corporate Taxpayers in 2023 and 2024 recorded at the Bogor Intermediate Tax Service Office. All reporting carried out at the Bogor Intermediate Tax Service Office has been digitized so that it is carried out online and there is no manual reporting. In the data, it is known that in 2023, the target tax return set is 1,792 tax returns with 1,636 reported tax returns, so that the percentage of tax compliance realization on tax return reporting in that year is 91.29%. Meanwhile, in 2024, it can be seen that the realization has increased by 3.42% with a lower tax return target compared to the previous year which amounted to 1,741 tax returns with 1,649 reported tax returns, so that the percentage of tax compliance realization on tax return reporting in 2024 is 94.72%.

This data includes the incorporation of tax return reporting, both those that report on time and those that are late or exceed the reporting limit. The data obtained is a reporting of Tax Return Letters (SPT) from the Bogor Intermediate Tax Service Office which is located in the work environment at the Regional Office (Kanwil) of the DJP West Java III.

Based on table 1 which shows the increase in the realization of the specified target, the Bogor Intermediate Tax Service Office which focuses on Corporate Taxpayers should be able to achieve the maximum target of 100% (one hundred percent) considering that Corporate Taxpayers who are holders of the withholding system who are obliged to do bookkeeping during the end of the tax year against employee tax withholding make Corporate Taxpayers one of the largest tax contributors.

Based on the data and facts presented above, the author is interested in conducting research related to the effectiveness of the implementation of tax digitalization on the realization of compliance in increasing taxpayer compliance at one of the Tax Service Offices (KPP) in the work area of the West Java Regional Office III (West Java Regional Office), namely the Bogor Intermediate Tax Service Office (KPP) for the 2024 tax with a comparison of the 2023 data with the title: "The Effectiveness of the Implementation of Corporate e-SPT in Increasing Taxpayer Compliance at the Bogor Intermediate Tax Service Office in 2024".

2. The Imperative of Taxpayer Compliance

Taxpayer compliance (tax compliance) is a multidimensional concept encompassing both formal and material dimensions. Formal compliance refers to adherence to procedural requirements, including taxpayer registration, the obligation to submit SPT, adherence to SPT submission deadlines, and the timely payment and deposit of taxes (Masyhur, 2013; Saprudin & Ali, 2022). Material compliance, on the other hand, pertains to the accuracy and completeness of the information reported in the SPT, ensuring that the amount of tax liability declared corresponds to the actual tax owed (Saprudin & Ali, 2022; Situmorang & Pratama, 2023). The significance of taxpayer compliance cannot be overstated: non-compliance simultaneously gives rise to tax evasion and tax avoidance, both of which directly reduce the flow of tax revenues into the state treasury (Masyhur, 2013).

The SPT serves as the primary instrument through which taxpayer compliance is measured and monitored. The number of taxpayers who submit their SPT is widely regarded as a key indicator of compliance levels; the higher the number of SPTs submitted, the higher the level of taxpayer compliance is considered to be (Harjo & Salleh, 2022; Situmorang & Pratama, 2023). Despite the introduction of various reform measures, the realization of SPT reporting has frequently fallen short of predetermined targets across numerous Tax Service Offices in Indonesia (Harjo & Salleh, 2022; Latofah & Harjo, 2020).

3. Modernization of Tax Administration and the Role of Electronic Systems

In response to the persistent challenges of low taxpayer compliance, the Directorate General of Taxes (Direktorat Jenderal Pajak/DJP) has undertaken a comprehensive program of tax administration modernization. This modernization encompasses structural, procedural, strategic, and organizational cultural reforms, all of which have been demonstrated to exert a significant positive influence on taxpayer compliance (Masyhur, 2013). A central pillar of this modernization agenda is the adoption of information and communication technology to streamline tax administration processes and reduce the compliance burden on taxpayers (Ridwan et al., 2024; Surjono, 2016).

The DJP has progressively introduced a suite of electronic tax services, collectively referred to as the e-system perpajakan, which includes e-registration, e-billing, e-filing, e-form, and e-SPT (Harjo & Salleh, 2022; Pardede & Aribowo, 2021). These electronic systems are designed to reduce the time and cost associated with fulfilling tax obligations, improve the accuracy of tax reporting, and enhance the overall quality of tax services provided to taxpayers (Pardede & Aribowo, 2021; Ridwan et al., 2024). The use of electronic media, particularly in the reporting of SPT through e-SPT and e-filing, has been identified as a means of increasing productivity and reducing compliance costs (Masyhur, 2013). Furthermore, the implementation of modern tax administration tools such as e-SPT, e-billing, e-registration, and e-filing has been shown to positively affect the quality of service to taxpayers (Ridwan et al., 2024).

4. E-SPT Badan: Definition, Purpose, and Significance

The e-SPT Badan is an electronic application developed by the DJP to facilitate the submission of the Annual Corporate Income Tax Return (SPT Tahunan PPh Badan) by corporate taxpayers (Wajib Pajak Badan). Within the broader framework of the e-system, e-SPT enables taxpayers to prepare, calculate, and submit their tax returns electronically, with the option of transmitting the completed SPT online without the necessity of physically visiting the Tax Service Office (Wulandari et al., 2023). This system is particularly relevant for corporate taxpayers, who are subject to more complex reporting requirements compared to individual taxpayers.

The introduction of e-SPT Badan is consistent with the DJP's broader strategy of leveraging digital technology to improve tax administration and enhance taxpayer compliance (Kumala et al., 2022). The implementation of electronic tax systems, including e-SPT, has been associated with improvements in the compliance rates of taxable entities, as evidenced by studies examining the adoption of analogous systems such as e-Faktur, which recorded a compliance rate of 81% among taxable entrepreneurs at KPP Pratama Kosambi over the period 2016–2020 (Kumala et al., 2022). Similarly, research on the implementation of e-filing at various Tax Service Offices has demonstrated that, while the utilization of electronic systems has generally improved, the relationship between electronic system adoption and taxpayer compliance is not always straightforward, with some studies finding no significant effect of e-filing on compliance levels (Aksara, 2021; Pardede & Aribowo, 2021).

5. Corporate Taxpayer Compliance: Challenges and Context

Corporate taxpayers (Wajib Pajak Badan) represent a particularly important segment of the taxpayer population, given their disproportionately large contribution to total tax revenue. Research conducted at KPP Pratama Sekayu, for instance, found that the contribution of corporate taxpayers to the achievement of income tax revenue targets averaged 99.77% over a three-year period, compared to only 0.23% for individual taxpayers (Aryani, 2015). Despite this significance, corporate taxpayer compliance remains a persistent challenge. Studies have found that a substantial proportion of corporate taxpayers report their income and pay their tax liabilities inaccurately, often deliberately understating their taxable income, resulting in underpayment of corporate income tax (Rauf et al., 2023). Non-compliance among corporate taxpayers manifests in both formal dimensions—such as late or non-submission of SPT—and material dimensions, including the submission of inaccurate SPT (Adriani & Ramdan, 2020).

The Madya Bogor Tax Service Office (Kantor Pelayanan Pajak Madya Bogor) is a medium-sized tax office (KPP Madya) that administers corporate taxpayers within its designated jurisdiction. KPP Madya offices occupy an intermediate position within the DJP's organizational hierarchy, situated between the Large Taxpayer Offices (KPP Wajib Pajak Besar) and the Primary Tax Service Offices (KPP Pratama) (Hutomo, 2023; Surjono, 2016). The establishment of KPP Madya offices was part of the DJP's modernization program, which sought to extend the benefits of modern tax administration to a broader range of taxpayers (Hutomo, 2023). As an office exclusively serving corporate taxpayers, the KPP Madya Bogor faces unique challenges in ensuring compliance, particularly in the context of the self-assessment system where the accuracy and timeliness of SPT submission are critical indicators of compliance (Rauf et al., 2023; Saprudin & Ali, 2022).

6. Research Gap and Significance of the Study

While a growing body of literature has examined the implementation and impact of various electronic tax systems on taxpayer compliance in Indonesia, the specific effectiveness of e-SPT Badan in the context of a KPP Madya remains underexplored. Existing studies have predominantly focused on e-filing for individual taxpayers (Aksara, 2021; Chamalinda & Kusumawati, 2021; Karsam et al., 2022) or on electronic systems at KPP Pratama offices (Pardede & Aribowo, 2021), with comparatively limited attention devoted to the corporate taxpayer context at medium-sized tax offices. Moreover, the findings of existing research are not uniform: some studies report positive effects of electronic systems on compliance (Daryono, 2018; Karsam et al., 2022), while others find no significant relationship (Aksara, 2021; Pardede & Aribowo, 2021), highlighting the need for context-specific investigations.

The quality of tax services, the effectiveness of tax administration modernization, and the role of electronic systems such as e-SPT are all recognized as important determinants of taxpayer compliance (Masyhur, 2013; Ridwan et al., 2024; Subhan, 2023). Tax compliance is also influenced by factors such as taxpayer awareness, tax knowledge, fiscal service quality, and the implementation of tax sanctions (Daryono, 2018; Heriyah, 2020; Karsam et al., 2022). Understanding how e-SPT Badan specifically contributes to—or fails to enhance—corporate taxpayer compliance at the KPP Madya Bogor is therefore of both academic and practical significance. The findings of this study are expected to provide valuable insights for tax authorities seeking to optimize the implementation of electronic tax systems and improve compliance rates among corporate taxpayers.

7. Research Objectives

Against this backdrop, the present study aims to analyze the effectiveness of implementing e-SPT Badan in increasing taxpayer compliance at the Madya Bogor Tax Service Office. Specifically, the study seeks to: (1) examine the implementation of e-SPT Badan at the KPP Madya Bogor; (2) assess the level of corporate taxpayer compliance in the context of e-SPT Badan utilization; (3) identify the obstacles encountered in the implementation of e-SPT Badan; and (4) evaluate the efforts undertaken by the KPP Madya Bogor to overcome these obstacles and enhance taxpayer compliance. By addressing these objectives, the study contributes to the broader literature on tax administration modernization and electronic tax systems in Indonesia, while offering practical recommendations for improving compliance among corporate taxpayers.

RESEARCH METHODS

1. Research Design

This study uses a qualitative descriptive approach to provide an in-depth representation of how e-SPT Badan influences taxpayer compliance. Qualitative research is rooted in post-positivism, focusing on examining objects in their natural setting where the researcher serves as the primary instrument (Sugiyono, 2016).

2. Research Focus & Indicators

The effectiveness of digital tax administration can be analyzed through specific qualitative indicators:

- a. System Utility: Ease of filling, speed of reporting, and environmental.
- b. Taxpayer Behavior: Perceived ease of use and perceived usefulness, which shape the intention to comply.
- c. Institutional Trust: How transparency and open communication between KPP Madya Bogor and taxpayers foster voluntary compliance.

3. Data Collection Techniques

Data is gathered through Triangulation, combining multiple sources to ensure validity (Sugiyono, 2016):

- a. In-depth Interviews: Conducted with Account Representatives (AR) at KPP Madya Bogor and Tax Managers of corporate taxpayers to understand the "meaning" behind compliance trends.
- b. Observation: Observing the reporting process and the helpdesk interactions related to e-SPT issues.
- c. Documentation: Reviewing internal reports on corporate SPT submission rates and digital transformation milestones at KPP Madya Bogor.

4. Informant Selection

Using Purposive Sampling, informants are selected based on their expertise and involvement:

- a. Tax officials responsible for digital service monitoring.
- b. Corporate taxpayers (Badan) who have transitioned from manual to fully digital e-SPT reporting.

5. Data Analysis Method

The analysis follows an inductive process:

1. Data Reduction, Filtering complex interview transcripts into core themes (e.g., technical glitches, user-friendliness).
2. Data Display, Presenting the relationship between e-SPT features and compliance levels in narrative forms or matrices.
3. Conclusion Drawing/Verification: Determining if e-SPT truly increases compliance or merely shifts the method of reporting without improving substantive "truth of data." r (above the table with a serial number starting from number 1).

RESULTS AND DISCUSSION

In this study, the author obtained data through observation and documentation in the form of data related to the level of compliance of Corporate Taxpayers in 2023 and 2024 at the Bogor Intermediate Tax Service Office. Taxpayer compliance in submitting e-SPT at the Bogor Intermediate Tax Service Office is obtained from data recorded in the agency system for 2023 and 2024 which is described in the table below.

Table 2. Category of Compliant Tax Subjects at the Bogor Intermediate Tax Service Office for 2023-2024

Category	2023	2024
Corporate Taxpayer	1420	1434
Individual Taxpayer (Employee)	144	144
Individual Taxpayer (Non-Employee)	72	71

Source: Bogor Intermediate Tax Service Office, 2025

Based on table 2, it is known that the tax subject of compliant Corporate Taxpayers at the Bogor Intermediate Tax Service Office in 2023 is 1,420 (one thousand four hundred and twenty) NPWP while in 2024 it will increase by 14 Corporate Taxpayers so that it becomes 1,434 (one thousand four hundred and

thirty-four), then in the tax subject of OPK compliant Taxpayers (WP) in 2023 as many as 144 (one hundred and forty-four) and in 2024 it will still be at the same number, namely as many as 144 (one hundred and forty-four), then for tax subjects OPNK taxpayers will be compliant in 2023 as many as 72 (seventy-two) while in 2024 there will be a decrease of 1 NPWP that did not report in that year so that it will be as many as 71 (seventy-one).

Table 3. Taxpayer Compliance Level at the Bogor Intermediate Tax Service Office for 2023-2024

Description	2023	2024
Total Taxpayers (SPT)	1792	1741
Target (SPT)	1792	1741
Actual SPT Received	1636	1649
Achievement	91.29%	94.72%

Based on table 3. above, it can be seen that the level of compliance of Taxpayers in reporting the mandatory e-SPT at the Bogor Intermediate Tax Service Office with a two-year comparison in 2023 and 2024 has increased in achievement. In 2023, the number of Tax Return Taxpayers is 1,792 with the same target number of 1,792 with the realization of incoming tax returns, namely those who have reported as many as 1,636 so that the achievement of the Taxpayer compliance level in percentage is 91.29%. In 2024, the number of mandatory tax returns will decrease by 1,741 and so will the target tax return which is only 1,741 with the realization of incoming tax returns increasing from the previous year by 1,649 so that the percentage of taxpayer compliance achievement is 94.72%.

Discussion

1. The Effectiveness of the Implementation of Corporate E-SPT in Increasing Taxpayer Compliance at the Bogor Intermediate Tax Service Office Reaches the Predetermined Target.

According to Budiani in Siahaan & Pardede (2022), factors that can measure effectiveness include the accuracy of program targets, program socialization, program objectives, and program monitoring. In the conceptual framework, the data that has been obtained from the results of the research are as follows:

a. Accuracy of Program Objectives

The right target can ensure that the implementation of the Corporate e-SPT has run effectively and optimally. The Corporate e-SPT that is carried out and implemented is in accordance with the applicable regulations, in terms of being on target and useful, the implementation of the Corporate e-SPT is on target because the Taxpayers of the Bogor Intermediate Tax Service Office are located in various areas that are quite far geographically, so that the implementation of the Corporate e-SPT is quite effective for Taxpayers and provides benefits for Taxpayers because the process is faster than when it is still done manually, faster process and less paperless use.

b. Program Socialization

The implementation of Corporate e-SPT can be said to be effective and increase Taxpayer compliance if there are innovations that can attract public attention through socialization that can be done with various methods. There are various forms of socialization that have generally been carried out by the Bogor Middle Tax Service Office, such as holding tax classes and counseling related to Corporate e-SPT and other topics related to taxation, installing banners or banners regarding reporting procedures to the latest tax regulations, conducting other socialization activities both online and face-to-face.

c. Program Objectives

The implementation of the Agency e-SPT can be said to be effective if the purpose of implementing the policy is appropriate and appropriate. In the implementation of the Corporate e-SPT, the implementation of the Corporate e-SPT at the Bogor Intermediate Tax Service Office is good where

there is an increase in tax return reporting because Taxpayers do not have to physically go to the Tax Service Office to make reports. The implementation of the Corporate e-SPT is closely related to Taxpayer compliance at the Bogor Intermediate Tax Service Office in general where there are benefits that are felt such as easier reporting through Online, no queues, and time efficiency. The ease of online reporting makes it easier for taxpayers to access reporting facilities so that compliance increases because taxpayers can report anywhere without having to go to the Tax Service Office.

d. Program Monitoring

The implementation of the Agency e-SPT after it is implemented, of course, there is monitoring so that the policy can be improved more optimally. Before the implementation of the Corporate e-SPT, tax return reporting was done manually using paper that would be input by the tax tax tax authorities through dropbox which took a very long time and process as well as the heavy queue of Taxpayers at the Bogor Intermediate Tax Service Office in carrying out their tax obligations, while after the Corporate e-SPT was implemented, the reporting of the Tax Return was done faster electronically which could be accessed by the Taxpayer himself without having to queue and can save time and effort and no more complicated reporting.

2. Obstacles that Hinder the Effectiveness of the Implementation of Corporate E-SPT in Increasing Taxpayer Compliance at the Bogor Intermediate Tax Service Office.

Based on the data from the research results, the obstacles that are obstacles to the effectiveness of the implementation of the Corporate e-SPT in increasing Taxpayer compliance at the Bogor Intermediate Tax Service Office are as follows:

a. Unstable Internet Network

The internet network in general is indispensable in carrying out daily activities in the use of technology as well as when carrying out tax obligations that have been reformed through tax digitalization, especially in reporting internet-based Corporate Tax Returns (e-SPT corporate). In its implementation, the internet network cannot be predicted in terms of stability or not, because it is a problem or external obstacle from tax agencies, especially the Bogor Intermediate Tax Office. The unstable network greatly affects activities in reporting taxpayers' tax obligations, causing the data that has been inputted to be not stored and likewise in uploading e-SPT that runs for a long time so that the effectiveness decreases. It can be understood that the internet network is an external obstacle that can occur more severely in rural areas with minimal internet towers to access e-SPT.

b. Limited Taxpayer Knowledge

Taxpayers' lack and limited knowledge and understanding can affect the effectiveness of the implementation of Corporate e-SPT in increasing Taxpayer compliance. With the advancement of technology, sometimes Taxpayers who are old find it difficult to adjust to carrying out their tax obligations using digital means such as mobile phones and laptops, as well as reporting that is not done periodically makes Taxpayers not remember the series of processes that must be carried out in reporting e-SPT. For the tax authorities, there are obstacles in providing information to Taxpayers who are more likely to ignore the information so that Taxpayers are left behind with the latest information about taxation, especially the Corporate e-Tax.

c. Insufficient Digital/Electronic Facilities for Taxpayers

The means owned by taxpayers in tax digitalization reform are currently needed to support the policies of the Directorate General of Taxes. However, not all taxpayers have good facilities, there are taxpayers who still report by visiting the Bogor Intermediate Tax Service Office to fulfill tax obligations caused by facilities (mobile phones/laptops) that have not been integrated with the latest system so that they are not compatible so that the e-SPT reporting process cannot be implemented effectively.

3. Efforts or Solutions Carried Out Related to the Obstacles Faced Regarding the Effectiveness of the Implementation of Corporate E-SPT in Increasing Taxpayer Compliance at the Bogor Intermediate Tax Service Office.

Based on the data from the research results, efforts or solutions that can be made related to the obstacles that occur in the implementation of the Corporate e-SPT to increase Taxpayer compliance at the Bogor Intermediate Tax Service Office are as follows:

a. Providing Phone Service or Whatsapp Helpdesk

Taxpayer compliance and the effectiveness of the implementation of e-SPT are greatly influenced by the Taxpayer's understanding of taxation, therefore the efforts that can be made by the tax authorities to maximize the implementation of the Corporate e-SPT are by providing telephone services or WhatsApp helpdesks so that Taxpayers can easily report e-SPT easily and smoothly without the burden caused by the Taxpayer's lack of understanding in using the e-SPT independently.

b. Holding More Tax Classes

Tax class is one of the socializations carried out by tax agencies routinely every week which aims to increase Taxpayer compliance where Taxpayers who take part in tax classes are assisted by the tax authorities in understanding tax regulations, especially regarding the implementation/use of Corporate e-SPT so that Taxpayers can fulfill their tax obligations properly and effectively, as well as to minimize the risk of errors in tax reporting.

c. Handling by Reporting to Head Office Periodically

The effectiveness of the implementation of the Agency e-SPT can be seen by handling it by the head office periodically such as when the server is in error, so that the head office can understand and identify problems that have occurred that have been reported by work units that are experiencing problems so that they can correct these problems. Efforts to report to the head office are quick handling efforts because the head office can repair the constrained system faster after receiving the report.

d. Ensuring a stable internet network

With good internet network stability, the implementation of e-SPT can be carried out and accessed effectively and efficiently, and can easily increase Taxpayers' compliance to meet their tax obligations due to a smooth process without any interruptions. Although in general the internet network is an external obstacle, tax agencies, especially KPP Madya Bogor can prepare a plan to overcome internet network disruptions that may occur so that they can minimize the impact when the implementation of e-SPT is carried out.

CONCLUSION

Based on the results of the research and discussion that has been described in the previous chapter, it can be concluded that the effectiveness of the implementation of corporate e-SPT in increasing Taxpayer compliance at the Bogor Intermediate Tax Service Office is as follows:

1. Based on the analysis of the effectiveness of the implementation of the Corporate e-SPT in increasing Taxpayer compliance at the Bogor Intermediate Tax Service Office in 2024, it uses 4 dimensions, namely the accuracy of program targets, program socialization, program objectives, and monitoring of programs that have been implemented properly. Secondary data shows an increase of 3.43% from the previous year, the increase can be achieved and said to be effective by looking at: Goals that are right for the purpose of making policies; Socialization that has been held with various methods; Purpose-driven; and programs/policies that have been implemented continuously.

2. Based on the analysis that has been carried out, the obstacles in the implementation of the Corporate e-SPT in increasing Taxpayers' compliance at the Bogor Intermediate Tax Service Office include: Unstable internet network for Taxpayers who want to make reports; Limited knowledge and understanding of Taxpayers; and Taxpayers' electronic facilities that are inadequate/support the Online tax system.
3. Based on the analysis that has been carried out, the efforts or solutions made related to the obstacles that occur in the implementation of the Corporate e-SPT in increasing Taxpayer compliance at the Bogor Intermediate Tax Service Office include: Providing telephone services or WhatsApp helpdesk; Holding more tax classes regarding the implementation of the Agency e-SPT; Quick handling by reporting to the head office in stages; and Ensuring a stable internet network.

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