

Effectiveness Of Applicatison Of Online Objection Submission Service (E-Objection) At The Primary Tax Office Of South Bekasi

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ABSTRACT

Along with advances in information and communication technology, the conventional service system has shifted to an electronic-based service system. This encourages the Directorate General of Taxes to take part in carrying out reforms, one of which is by simplifying the online filing procedure for submitting objection letters (e-objection), which has only been running as of August 1, 2020. This study was conducted to see the effectiveness of the application of online objection letter submission services (e-objection) in improving service performance, obstacles that arise and the efforts made by the Primary Tax Office of South Bekasi in improving the service performance of the e-objection feature. This research is a descriptive research with a qualitative approach. Data was collected through observation, interviews and documentation. The results of this study indicate that the e-objection feature has been successfully implemented at the Primary Tax Office of South Bekasi but few people use it. The reason is that the submission of the objection is unpredictable because it is not an obligation. These results are based on problem identification, program success, target success, satisfaction with the program and overall goal achievement on Campbell's theory in regarding criteria for measuring effectiveness. The obstacles faced by the Primary Tax Office of South Bekasi include the lack of campaign and the low quantity and quality of human resources in IT. Therefore, the efforts that need to be made by the Primary Tax Office of South Bekasi are conducting more frequent campaign and increasing the quantity and quality of human resources in IT.

Keywords

effectiveness of service implementation, e-objection.

INTRODUCTION

In 2020, based on data from the State Budget (APBN) tax revenues worth Rp1,865.7 Trillion (Ministry of Finance, 2020). The government through the Director General of Taxation (DJP) has set taxes to be a component of the planning strategy that can support the independence of government financing according to the applicable tax laws. The current tax collection system in Indonesia is the Self-Assessment System, a tax collection system that authorizes taxpayers in determining / choosing their own amount of tax owed annually in accordance with the prevailing tax laws and regulations, or it can be said that taxpayers are given the confidence to register with the KPP, calculate, pay and report their own taxes owed according to the provisions of the tax law (Anjanni, 2019).

The provision of trust to taxpayers has been carried out, and for the purposes of fiscus, the fiscus gives the authority to conduct tax checks. If the results of the examination show any difference or difference then the fiscus is authorized to issue a Tax Assessment Letter (SKP). The difference in calculation between Fiscus and taxpayers is what causes tax disputes. Settlement of tax disputes



between taxpayers and fiscus can be done through administrative efforts, namely by applying for objections. Along with the advancement of information and communication technology, the conventional service system that has been applied to government agencies (The Primary Tax Office of South Bekasi) has shifted into an electronic-based service system. This is in line with Presidential Instruction No.3 of 2003 on EGovernment Policy and development strategy. The following is the data of taxpayers registered at The Primary Tax Office of South Bekasi Year 2018-2020.

The following are the taxpayer data registered at The Primary Tax Office of South Bekasi Year 2018-2019: Table 1. Registered Taxpayers List at The Primary Tax Office of South Bekasi

Jenis WP		Tahun		
		2018	2019	2020
Orang Pribadi	Normal	104.814	123.331	133.523
	Non Efektif	134.679	135.759	158.576
Badan	Normal	9.898	11.338	12.959
	Non Efektif	7.865	7.869	7.871

Source: Data and Information Management Section of The Primary Tax Office of South Bekasi, 2021

Table 1 shows that over the last 3 years registered taxpayers both private and corporate have always increased but non-effective taxpayers have also increased in the calculation of the year period. This happens because of individual taxpayer factors that violate the provisions of tax reporting, Non-Effective status occurs when the Taxpayer does not report the Annual Tax Return within 2 consecutive years. In order to minimize this further, the KPP must continue to provide counseling / socialization about taxation that has an important role in improving the country's economy.

One of the reforms in this study is closely related to the effectiveness of the implementation of the Online Objection Letter Reporting feature (e-objection). The provisions on the submission of online or electronic objection letters (e-filing) are stipulated in the Regulation of the Director General of Taxation (DJP) Number PER-14/PJ/2020 (Mukarromah, 2020).

The following is the data of objection application without using e-objection at The Primary Tax Office of South Bekasi Year 2018-2020.

Table 2. Data on Objection Application Without using e-objection Period 2018-2020

Year	Application Rejected			Status		
	Pending Previous Year	Current Year	Total Requests	Accept Partial	Less	In Progress
2018	2 SKP	13 SKP	15 SKP	-	1 SKP	14 SKP
2019	14 SKP	42 SKP	56 SKP	12 SKP	15 SKP	29 SKP
2020	29 SKP	4 SKP	33 SKP	1 SKP	28 SKP	4 SKP

Source: Data and Information Management Section of The Primary Tax Office of South Bekasi, 2021

In Table 2 explained that in 2018 applications were received as many as 15 SKP with details of 1 SKP rejected, 14 SKP still in process, in 2019 applications received as many as 56 SKP with details of 12 SKP received partially, 15 SKP rejected, 29 SKP still in process, then in 2020 the application received as many as 33 SKP with details 1 SKP received in part, 28 SKP rejected, 4 SKP still in process.

In addition, the following is the data on the total value of objection applications using e-objection at The Primary Tax Office of South Bekasi Year 2018-2020.

Table 3. Data Nilai Total Pengajuan Permohonan Keberatan Periode 2018-2021

Year	Period	Application For Admission	Amount
2018	March	1 SKP	IDR 5.037.501.160
	April	1 SKP	IDR 34.728.446
	July	12 SKP	IDR 2.028.552.258
	December	1 SKP	IDR -
	Totals		
2019	March	19 SKP	IDR 2.595.995.083
	July	12 SKP	IDR 1.944.134.238
	October	1 SKP	IDR 257.545.666
	December	10 SKP	IDR 474.644.143
	Totals		
2020	March	2 SKP	On process
	July	2 SKP	On process
Totals			On Process
2021	January to May	10 SKP	On process
Totals			IDR 1.186.627.680

Source: Data and Information Management Section of The Primary Tax Office of South Bekasi, 2021

In table 3 explaining the total value of objection applications using e-objection, it can be concluded that the total value of SKP in 2018 amounted to IDR 7,100,781,864. While the total value of SKP in 2019 amounted to IDR 5,272,319,130. And in 2020 the application for objection was received in March July as many as 2 SKP with details still in process. Meanwhile, in 2021 from January to May there were 10 applications entered with a total SKP value of IDR 1,186,627,680 with the status still in progress. With the data related to the submission of objection applications online (e-objection) this explains that the feature of online objection letter delivery service (e-objection) began to be used and recognized by taxpayers.

If observed again it turns out that the tax administration system in Indonesia that was originally manual still has many weaknesses, so taxpayers often experience obstacles in submitting objection applications in an efficient, effective in terms of time or comfort. This happens because the manual reporting system requires taxpayers to report the submission of objection letters directly at The Primary Tax Office where there are limited working hours. One of the right strategies that can be done by the Directorate General of Taxation (DJP) to address this is to modernize the tax system. The form of modernization of the tax system conducted by the Directorate General of Taxation (DJP) is the provision of e-objection services.

E-objection is one of the channels (channels) of submission of objection letters, in accordance with the provisions in Article 9 PMK 9/2013 which states the objection letter can be submitted in other ways one of them electronically (e-filing). With the feature of online objection letter submission service (e-objection), taxpayers can object to the material or content of tax provisions or to the material or content of withholding or tax collection, in the form of Underpayment Tax Assessment Letter (SKPKB), Additional Underpayment Tax Assessment Letter (SKPKBT), Overpaid Tax Assessment Letter (SKPLB), Nil Tax Assessment Letter (SKPN), and Proof of Tax Withholding or Online Tax Collection. E-objection feature service also makes it easier to monitor data collection conducted by The Primary Tax Office of South Bekasi.

E-objection is a new feature that exists in the online DJP feature, this feature applies to all corporate taxpayers and private persons in accordance with the mechanism of The Directorate General of Taxation Regulation No. PER- 6 14/PJ/2020 which contains the procedure / mechanism of

electronic collection of objection letters (e-filing). With efforts to improve the effectiveness of the application of services in the implementation of the Online Objection Letter Submission Feature (e-objection) to get services that are easy to reach by taxpayers, it requires an effectiveness of the implementation of good services in order for the realization to be maximized.

Related to e-objection according to the Head of The Reduction and Objection Section II directorate of Objections & Banding DJP Wisnu Prabowo argues that "this application is a breach of service when face- to-face activities are limited and is a solution for taxpayers not to be prevented from getting the right to object, but as an alternative channel, this e-objection application has not yet accommodated the entire business process in filing objections by taxpayers. E-objection according to him has not reached three activities of object submission, including: first, has not accommodated the filing of objections to withholding / or tax collection by third parties, secondly, e-objection can't be done for the filing of objections by the taxpayer' power, electronic filing of objections must be made by the taxpayer concerned, and third, applications are not included for objection submissions that pass the period due to circumstances beyond the taxpayer's control" (Setiawan, 2020).

To maintain the effectiveness of the application of the service runs in accordance with the procedure, in accordance with the intended intention by the Directorate General of Taxation (DJP) and the way that becomes an element in the process of submitting a Letter of Objection Online (e-objection) is really effective and so that taxpayers as implementers act in accordance with the procedures or mechanisms that have been determined, therefore it is necessary for a special section to conduct a research, measurement, study and correction of procedures or mechanisms that have been established and determined.

The purpose of this study is to find out and analyze the effectiveness of the implementation of online objection letter delivery service (e-objection) in The Primary Tax Office of South Bekasi using the theory "Effectiveness" according to (Campbell, 1989) in (Saragih, 2017). In this study, the theory of effectiveness used by the authors there are 4 indicators that affect the effectiveness of "program success, target success, satisfaction with the program, and overall achievement of goals." The indicator is closely related to the effectiveness of the implementation of e-objection service features in improving the performance of online objection letter delivery services (e-objection) in The Primary Tax Office of South Bekasi.

METHOD

The current research uses qualitative research method because it describes in detail the extent of the efforts that have been made by The Primary Tax Office of South Bekasi in the Implementation of Online Objection Letter Submission Service (e-objection). Qualitative method is a type of research that produces discoveries that cannot be achieved (obtained) using statistical procedure procedures or other means of quantification (measurement) (Strauss & Corbin, 1997) in (Sujarweni, 2014).

This research uses field research, namely, direct research and observation in order to obtain the necessary information in the research. The authors conducted a study at The Primary Tax Office of South Bekasi located at Jl Cut Mutia No.125, RT.001/RW.008, Margahayu, Kec. Bekasi Timur, Bekasi City, West Java 17114.

This type of research uses descriptive research, namely, by describing and explaining in detail about the type of research taken by the author, namely research through in-depth interviews.

RESULTS AND DISCUSSIONS

Effectiveness of Implementation of Online Objection Letter Delivery Service (e-objection) in The Primary Tax Office of South Bekasi

The effectiveness of the implementation of online objection letter delivery service (e-objection) in The Primary Tax Office of South Bekasi according to Risma Saragih stated that there are 4 factors that influence the theory of effectiveness according to (Campbell, 1989) in (Saragih, 2017) by using dimension benchmarks and indicators as follows:

1. Program Success

The success of this program is seen from the effectiveness of the program that is biased to run with operational capabilities in implementing the program on how the program succeeds, with the effectiveness of the e-objection feature in an effort to improve employee performance in The Primary Tax Office of South Bekasi and facilitate taxpayers in submitting objection letters online. These dimensions are 2 entities: 1) Program Implementation; and 2) Facilities and Infrastructure.

With the feature of e-objection service is one channel (channel) submission of objection letter in accordance with the provisions in Article 9 PMK 9/2013 which states the objection letter can be submitted by other means one of them electronically (e-filing). With the feature of online objection letter submission service (e-objection), taxpayers can object to the material or content of tax provisions or to the material or content of withholding or tax collection, in the form of Underpaid Tax Assessment Letter (SKPKB), Additional Underpayment Tax Assessment Letter (SKPKBT), Overpaid Tax Assessment Letter (SKPLB), Nil Tax Assessment Letter (SKPN), and proof of Withholding or Tax Collection online.

The e-objection service feature also makes it easier to monitor the data collection conducted by The Primary Tax Office of South Bekasi and is a breach of service when face-to-face activities are limited and is a solution for taxpayers not to be prevented from obtaining their right to object, this e-objection service feature applies to all corporate taxpayers and private persons in accordance with the mechanism of The Directorate General of Taxation Regulation No. PER14/PJ/2020 which contains electronic objection letter collection procedures (e-filing).

In the implementation of e-objection service features conducted by the Directorate General of Taxation is internally and externally, internal implementation is carried out on the online DJP system after the taxpayer has made an application for his tax assessment letter and external implementation is carried out by the taxpayer in the submission of a letter of objection on the e-objection service feature. In the implementation of the e-objection program there are several parties involved, the parties involved are employees of the Primary Tax Service Office of South Bekasi, employees of the Regional Office of DJP West Java III in charge of applying for e-objection directly as well as taxpayers. In the implementation of e-objection service features employees must understand about the task and be responsible in the implementation of this e-objection feature program. Each employee must have their own abilities with a good understanding and capable ability about the task and its role in the implementation of e-objection service features.

2. Goal Success

The success of the target is the realization of an action, especially in the Directorate General of Taxation with one of them conducting an application, one of the implementations is the e-objection service feature that came into force on August 1, 2020. Before the implementation, there are several things that are needed steps in the manufacture starting from the stage of agenda preparation, formulation stage, adoption stage, implementation stage and evaluation stage, after the rare steps are taken, the application of e-objection service features has entered the stage that has been applied. After

the establishment of a program, generally will be implemented and delivered in such a way to taxpayers in order to understand in the application of e-objection service features. This e-objection service feature program is designed in such a way as to simplify the administration of taxation so that it is more effective and efficient in its implementation.

3. Program Satisfaction

Satisfaction with the program of the e-objection service feature as the results of the author's interview to several informants can be drawn conclusion of service products from the e-objection service feature is intended to provide services electronically to improve the effectiveness and efficiency of online objection letter delivery, this service feature produces good service products and no problems related to the satisfaction of the e-objection service program only the features of e-objection services are still limited s, only for filing objections to tax assessment letters only and not many have used.

4. Overall Goal Achievement

The achievement of the overall purpose of this e-objection service feature, as seen from the results of the author's interview with several informants can be concluded that the e-objection service feature program has been successful, it is only dependent on the Taxpayer whether he understands or understands it, as long as the Taxpayer understands there is no problem, but when viewed in terms of using the features of the e-objection service, it has not been clearly seen the success rate, because the application for objection can't be predicted because it is not an obligation, but basically this e-objection service feature can realize the procedure of submitting objection letters flexibly, quickly, safely, and practically.

In this study, the theory of effectiveness used by the author is Campbell's theory in Risma Saragih 2017, which contains 4 indicators that affect effectiveness, namely "program success, target success, satisfaction with the program, and overall achievement of goals." The indicator is closely related to the effectiveness of the implementation of e-objection service features in improving the performance of online objection letter delivery services (e-objection) in The Primary Tax Office of South Bekasi.

Obstacles faced in the application of online objection letter delivery services (e-objection) in The Primary Tax Office of South Bekasi

In the implementation of an application of course there will always be obstacles faced in the application program. The obstacles faced in the application of e-objection service features, namely the Regional Office of DJP West Java III, The Primary Tax Office of South Bekasi, and Taxpayers registered in The Primary Tax Office of South Bekasi are as follows:

1. Socialization has not been conducted to all Taxpayers of The Primary Tax Office of South Bekasi

Not all taxpayers in The Primary Tax Office of South Bekasi get counseling about the features of e-objection services. This counseling activity should be done to all taxpayers. Socialization or counseling activities are conducted to improve the understanding or insight of taxpayers regarding the prevailing tax system and regulations, especially on how or mechanisms of application of online objection letter submission (e-objection) in accordance with applicable regulations. This socialization will later improve the compliance of taxpayers formally and materially, because it adds to the knowledge of taxpayers in making objection requests regarding the content or materials of withholding or tax collection and also adds to the understanding of The Primary Tax Office of South Bekasi Taxpayers about the features of e-objection services. This causes taxpayers still have to submit manually or have to come to The Primary Tax Office of South Bekasi to apply for objections.

2. Lack of Quantity and Quality of Human Resources in IT

The organization's need for human resources in the field of Information Technology is very important because human resources are the main component to make a successful application of this e-objection service feature to run well. The makers of such applications and taxpayers must have a complete human resource management system or experts in the IT field in accordance with the needs of planning and development so that the quantity and quality of human resources in the IT field run with efficiency and effectiveness.

3. E-objection data does not appear in SIDJP and Data Double appears in SIDJP

Some data that has been sent from the server of each taxpayer can't appear in SIDJP (Information System Directorate General of Taxes). This is justified by the Directorate of TTKI (Directorate of Communication and Information Technology Transformation) and occurs because there is an overload on the server.

Efforts made in overcoming the constraints of the application of online objection letter delivery service (e-objection) in The Primary Tax Office of South Bekasi

In overcoming the constraints of e-objection service features in The Primary Tax Office of South Bekasi, the following efforts are made:

1. Socializing to all Taxpayers of The Primary Tax Office of South Bekasi

The Primary Tax Office of South Bekasi socializes to taxpayers to be more familiar about the features of e-objection services, by inviting active taxpayers and new taxpayers in a seminar / counseling attended by the resource person about the features of e-objection services. With this kind of socialization activities, it is expected that there will be effective participation from the community and fulfill the rights and obligations as taxpayers and allow the awareness of taxpayers to be more careful to submit the requirements that should be completed.

2. Improving the Quantity and Quality of Human Resources in the field of IT (Information Technology) Efforts to increase the quantity of human resources is one of the steps can be done through continuous and consistent trainings. Capturing it all, DJP and KPP need to hold a training to improve human

resources in order to have competence in the field of information technology for administrative personnel in the DJP environment. With the hope that employees have a picture and understanding, so that they have awareness and ability in utilizing information technology to support the implementation of their respective tasks.

3. The Primary Tax Office of South Bekasi Reports to DJP regarding Taxpayer application does not appear in SIDJP

Some data that has been sent from each taxpayer's server cannot appear in SIDJP. Related to the problem of data that can't be seen in SIDJP, the problem will be reported back to the Directorate of TTKI.

CONCLUSIONS

In this case, conclusions can be given about the Effectiveness of Implementation of Online Objection Letter Delivery Service (e-objection) in Improving the Performance of Online Objection Letter Delivery Service (e-objection) in The Primary Tax Office of South Bekasi. Based on the previous discussion can be drawn conclusions as follows:

Implementation of online objection letter submission service (e-objection) that has been conducted by the Directorate General of Taxation based on research using instruments obtained from Campbell in Risma Saragih in 2017, namely: program success, target success, satisfaction with the program and overall achievement of goals, where the mechanism refers to the Regulation of the Directorate General of Taxation No. PER14/PJ/2020 which contains the procedure of electronic

objection letter application (e-filling), and in the implementation of service products from e-objection service features improve the effectiveness and efficiency of online objection letter submission, this feature program has been successfully implemented, it is only up to taxpayers whether they understand whether or not related to the mechanism of conveying objections, basically the features of this e-objection service can realize the procedure of submission of objection letters flexibly, fast, safe, and practical.

1. The obstacles faced in the application of online objection letter delivery services (e-objection) namely, socialization has not been done to all Taxpayers The Primary Tax Office of South Bekasi, lack of understanding of taxpayers will feature e-objection services, lack of quantity and quality of Human Resources in the field of IT (Information Technology), e-objection data does not appear in SIDJP (Information System Directorate General of Taxes).
2. In overcoming the obstacles in the application of online objection letter submission (e-objection) in The Primary Tax Office of South Bekasi, efforts such as socialization to taxpayers The Primary Tax Office of South Bekasi, improving the quantity and quality of human resources in the field of IT (Information Technology), and KPP reporting problems that occur to DJP in order to be directly handled by the IT field

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