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ANALYSIS OF THE LEVEL OF COMPLIANCE OF CORPORATE TAXPAYERS IN REPORTING PPN PERIOD SPT USING E-INVOICE 3.0 ON TAX REVENUE PERFORMANCE AT KPP PRATAMA MANADO

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Abstract:

Taxpayer compliance plays an important role in tax revenue. The more taxpayers are obedient in paying taxes, the greater the tax revenue received. The development of information systems and technology in the taxation sector continues to be carried out by the government to ensure compliance and accountability in tax collection. One is a change in the tax administration system or what is commonly called tax system modernization. In order to improve the ease of service to PKP, the Directorate General of Taxes released the latest e-invoice application, namely e-invoice 3.0. The e-faktur 3.0 application has a variety of the latest automation features, making it easier for PKP to submit Periodic VAT Returns in only one application, namely e-faktur 3.0. This study aims to determine corporate taxpayers' compliance level in reporting Periodic VAT Returns using e-invoice 3.0 on the performance of tax revenue at KPP Pratama Manado. The method used in this research is a qualitative research method with a descriptive approach; the data source used is primary data. The results showed that the level of compliance of corporate taxpayers in reporting Periodic VAT returns using e-invoice 3.0 on the performance of tax revenue at KPP Pratama Manado with a percentage of effective and very effective revenue realization because it can be seen from the realization of tax revenue that has increased from period to period and from year to year.

Keywords: corporate taxpayer compliance, tax return for ppn period, e-invoice 3.0, tax revenue performance.

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INTRODUCTION

Taxpayer compliance plays an important role in tax revenue. The more compliant taxpayers are in paying taxes, the greater the tax revenue received. Taxpayer compliance is the obedience of taxpayers to paying taxes. Obedient taxpayers are taxpayers who obediently fulfill tax obligations under statutory provisions (Rahayu, 2017). Effectiveness is a measure that states how far the target (quantity, quality, and time) has been achieved by management, where the target has been determined in advance (Ajefri, 2017). If the level of tax compliance is low, it will result in the state suffering losses, reduced government subsidies, constrained public facilities, increased state debt, and penalties. Taxpayers who will pay taxes must know the benefits of paying taxes and the function of the tax itself. The more knowledgeable the understanding of tax regulations, the more compliant taxpayers will be in paying taxes. (Kurniawan and Nugroho, 2021)

The development of information systems and technology in the taxation sector continues to be carried out by the government to ensure compliance and accountability in tax collection. One is a change in the tax administration system or what is commonly called tax system modernization. The government uses an updated tax administration system to improve tax revenue in Indonesia. One

of the improvements in tax administration is VAT, where the Directorate of Taxation replaces manual tax invoices with e-invoices. Directorate of Taxation Directorate of Taxation made this application because there is still misuse of tax invoices, namely non-PKP taxpayers who issue tax invoices even though they are not entitled to issue tax invoices, late tax invoices issued, fictitious tax invoices, and double tax invoices. The e-invoice application ensures that the administrative process of reporting the VAT Periodic Tax Return is stored electronically, not requiring large storage space. (Sahetapy, Runtu and Tangkuman, 2021)

Tax invoices are important evidence that taxpayers with the status of PKP have carried out tax collection on sales and purchase transactions of goods or services that are regulated as taxable. e-Faktur was first used nationally in 2016. In order to improve the ease of service to PKP, the Directorate General of Taxes released the latest e-invoice application, namely e-faktur 3.0. The e-faktur 3.0 application has a variety of the latest automation features, making it easier for PKP to submit Periodic VAT Returns in only one application, namely e-faktur 3.0. On October 01, 2020 the government announced the implementation of e-faktur 3.0, so PKP taxpayers throughout Indonesia must issue taxes using e-faktur 3.0.

Some previous studies on taxpayer compliance, including by Firdaus and Marfiana (2021), with the research title Application of Prepopulated Input Tax Data in the e-Faktur 3.0 Application and its compliance with VAT Regulations. This study shows that e-invoicing impacts taxpayers and can make it easier to carry out VAT administration. Meanwhile, previous research by Kumala, Safitri, Ridwal, and Nurhadi (2022), with the research title Implementation of e-Invoice Version 3.0 to Increase the Compliance of Taxable Entrepreneurs for Reporting VAT Periodic Tax Returns during the Covid-19 Pandemic (Case Study at the Kosambi Primary Tax Service Office in 2016-2020), showed research results that were not optimal because the counseling, education, and socialization carried out were not optimal, but the level of compliance of PKP has increased, it can be seen from the data on the number of PKP that reported the VAT Periodic Tax Return from 2016 to 2020 reached 81%. So the awareness of PKP in carrying out its tax obligations has increased. From the phenomena and differences in these studies, the authors are interested in further examining taxpayer compliance in reporting Periodic VAT Returns using e-invoicing 3.0 on tax revenue by seeing how it affects tax revenue performance. At KPP Pratama Manado, there are still several taxable entrepreneurs who have not carried out their tax obligations properly due to the transition period for using the e-faktur 3.0 application and the change in the VAT rate to 11%, thus experiencing several problems related to taxpayer compliance.

Based on the results of research at the Manado Primary Tax Service Office, data on the number of targets and realization of corporate revenue from 2017-2022 can be seen in Table 1.1 as follows:

Table 1. Target and Realization of Tax Revenue

Year	Acceptance Targets	Acceptance Realization
2017	IDR 2,399,408,127,000	IDR 1,326,818,570,495
2018	IDR 2,286,531,049,000	IDR 1,433,551,358,757
2019	IDR 2,232,962,708,000	IDR 1,549,191,012,049
2020	IDR 1,789,822,656,000	IDR 1,361,586,759,397
2021	IDR 1,882,012,862,000	IDR 1,467,906,584,073
2022	IDR 1,848,174,776,000	IDR 1,132.474,512,281

Source: KPP Pratama Manado, 2022

From Table 1 above, from 2017 to 2019, the realization of corporate revenue has increased successively. In 2020 the realization of corporate tax revenue decreased to Rp1,361,586,759,397. This happened because many PKPs did not pay taxes due to the Covid-19 pandemic. In 2021 the

realization of corporate taxpayer revenue increased to Rp1,467,906,584,073. In 2022 the realization of corporate revenue increased to Rp1,132,474,512,281.

Based on the description above, the authors are interested in conducting research titled "Analysis of the Compliance Level of Corporate Taxpayers in Reporting Periodic VAT Returns Using e-Invoice 3.0 Against Tax Revenue Performance at KPP Pratama Manado".

METHODS

The type of research the author uses is qualitative research with a descriptive approach. Qualitative descriptive research methods are useful for describing qualitative information and clearly describing the problem being studied. The qualitative descriptive research model translates data based on the situation and conditions. This study uses qualitative data types and quantitative data. Data can be obtained based on the source, and the author uses primary data. The type of primary data used by the author is interviews and documentation. The method used in this research is qualitative analysis. The qualitative data analysis method uses interviews to answer questions about why, how and what. The data analyzed by this method is in the form of analyzing the level of compliance by looking at corporate tax revenue seen from a very effective, effective, less effective, and ineffective measure. Based on the following formula:

$$\text{Effectiveness} = \frac{\text{realization}}{\text{Target}} \times 100\%$$

Then when you have measured the level of effectiveness, the measurement results are grouped into.

Table 2. Percentage of Effectiveness and Criteria

Percentage of Effectiveness	Criteria
>100%	very effective
90% - 100%	effective
80% - 90%	moderately effective
60% - 80%	less effective
<60%	not effective

Source: Ministry of Home Affairs, 2018

This research was conducted at the Manado Primary Tax Service Office, which is located on Jl. Gn. Klabat, Tj. Batu, Kec. Wanea, Manado City, North Sulawesi 95117. The research time was carried out from September 2022-December 2022.

RESULT AND DISCUSSION

Based on the data obtained from the results of interviews conducted with informants from KPP Pratama Manado, answers to questions asked by researchers through interview guidelines regarding the level of compliance of corporate taxpayers in reporting Periodic VAT returns using e-invoicing 3.0 directly with informants and also documents obtained related to the following:

Table 3. Total Corporate VAT Tax Revenue in 2022 when the 10% VAT Rate is Implemented

Month	Tax Revenue
January	IDR 43,276,652,329
February	IDR 45,545,152,853
March	IDR 54,170,501,091

Source : KPP Pratama Manado, 2022

Table 3 above, obtained from interviews with Mrs. Anggardini Sulistyorini, Mr. Heince Verly Pangalila, and Mr. Bakri Tangnga, in January to April, the realization of Corporate VAT Tax revenue when the 10% rate applied increased. In January, it was Rp43,276,652,329; in February, it was Rp45,545,152,853; in March, it was Rp54,170,501,091. This is because the compliance level with PKP has improved from the previous months.

Table 4. Total Corporate VAT Tax Revenue in 2022 After the Implementation of an 11% VAT Rate

Month	Tax Revenue
April	IDR 64,702,846,697
May	IDR 72,786,663,549
June	IDR 78,959,144,175
July	IDR 90,340,825,139
August	IDR 81,686,327,155
September	IDR 69,441,627,447
October	IDR 33,040,572,594

Source: KPP Pratama Manado, 2022

Table 4 above, obtained from interviews with Mrs. Anggardini Sulistyorini, Mr. Heince Verly Pangalila, and Mr. Bakri Tangnga, shows the realization of corporate VAT tax revenue after the implementation of the 11% VAT rate from April to July has increased successively. In April, amounting to Rp64,702,846,697, then in May Rp72,786,663,549, in June, amounting to Rp78,959,144,175 and in July, amounting to Rp90,340,825,139. In August, the realization of corporate VAT tax revenue decreased by Rp81,686,327,155; this is because some PKPs still need to be compliant in reporting, depositing, and paying VAT tax. In September, it again decreased significantly by Rp69,441,627,447, and this was due to the consumption of the Manado community, in general, decreasing during these months, so VAT payments made also decreased. Similar to September, in October, the revenue realization also decreased by Rp33,040,572,594; this is because Manado people's consumption generally decreased in those months, so VAT payments made also decreased because the realization of VAT revenue when it increases or decreases it is influenced by public spending.

Based on the results of research at the Manado Primary Tax Service Office, Value Added Tax reporting can be done using e-faktur 3.0 following the decision of the Director General of Taxes Number KEP-136/PJ/2014 concerning Determination of Taxable Entrepreneurs who are required to make Electronic Tax Invoices. The DGT determined the implementation of e-invoice 3.0 on October 1, 2020, where PKP must switch from e-invoice 2.2 to e-invoice 3.0. The results of interviews conducted at the Manado Primary Tax Service Office found that e-invoice 3.0 makes it easier for taxpayers who previously still used CSV (Comma Separated Value), which means that in this e-invoice 3.0, reporting is web-based. So taxpayers can report anywhere as long as they are connected to the internet. Unlike before, taxpayers must first form a CSV and then report using an application made by the tax office. So the laptop or computer used must have the application before e-faktur 3.0. E-faktur 3.0 does not need to use the application anymore. Just access the e-faktur web. So the e-faktur 3.0 system uses a web-based system. Data security is maintained because it is protected by electronic certificates and passwords only known by taxpayers, and even tax officials do not know it.

The level of taxpayer compliance can be seen from the reporting figures in general and existing data. Nevertheless, in general, taxpayers carry out obligations as regulated by the Directorate General of Taxes, where in this case, the government requires taxpayer compliance to increase the realization of VAT revenue. The existence of e-invoice 3.0 affects the performance of Value Added Tax revenue because it locks. Therefore taxpayers must comply and even have to force compliance. If the taxpayer does not comply, no tax invoice serial number will exist. Before the existence of this tax e-invoice, tax invoices could be made easily. That is why there is the term fake or fake tax invoice. Because tax invoices still needed more protection at that time, this system reduced the possibility of issuing fake tax invoices.

Table 5. Target and Realization of Corporate VAT Tax Revenue (The year 2018-2022)

Year	Target	Realization
2018	IDR 863,879,395,000	IDR 847,953,106,094
2019	IDR 878,711,485,000	IDR 908,123,193,962
2020	IDR 522,627,382,000	IDR 608,709,467,948
2021	IDR 674,960,345,000	IDR 809,453,122,872
2022	IDR 637,899,678,000	IDR 641,069,986,067

Source: KPP Pratama Manado, 2022

Table 3 data above shows that in the last five years, from 2018 to 2022, the realization of Value Added Tax revenue at KPP Pratama Manado has decreased, and some have increased. Some have even reached or, Based on the data obtained from the results of interviews conducted with informants from KPP Pratama Manado, answers to questions asked by researchers through interview guidelines regarding the level of compliance of corporate taxpayers in reporting Periodic VAT returns using e-invoicing 3.0 directly with informants and also documents obtained related to the following: exceeded the target that has been determined.

Effectiveness calculation

Year 2018

$$\text{Effectiveness} = \frac{847.953.106.094}{863.879.395.000} \times 100\% = 98,2\%$$

Year 2019

$$\text{Effectiveness} = \frac{908.123.193.962}{878.711.485.000} \times 100\% = 103,4\%$$

Year 2020

$$\text{Effectiveness} = \frac{608.709.467.948}{522.627.382.000} \times 100\% = 116,5\%$$

Year 2021

$$\text{Effectiveness} = \frac{809.453.122.872}{674.960.345.000} \times 100\% = 120\%$$

Year 2022

$$\text{Effectiveness} = \frac{641.069.986.067}{637.899.678.000} \times 100\% = 100,5\%$$

Based on the results of the effectiveness calculation from 2018-2022 above, the data results can be seen in Table 8 as follows:

Table 6. Effectiveness and Criteria

Year	Target	Realization	Percentage Effectiveness	Criteria
2018	IDR 863,879,395,000	IDR 847,953,106,094	98,2%	effective
2019	IDR 878,711,485,000	IDR 908,123,193,962	103,4%	very effective
2020	IDR 522,627,382,000	IDR 608,709,467,948	116,5%	very effective
2021	IDR 674,960,345,000	IDR 809,453,122,872	120%	very effective
2022	IDR 637,899,678,000	IDR 641,069,986,067	100,5%	very effective

Source: KPP Pratama Manado, 2022

Table 6 above, obtained in the calculation of effectiveness and the data table above, shows that in 2018 the percentage level of effectiveness achieved was 98.2%. This is classified as an effective criterion level. In 2019 the percentage level of effectiveness achieved was 103.4%. This is classified as a very effective criterion level. In 2020 the percentage level of effectiveness achieved was 116.5%. This is classified as a very effective criterion level. In 2021 the percentage level of effectiveness achieved was 120%. This is classified as a very effective criterion level. In 2022 the percentage level of effectiveness achieved was 100.5%. This is classified as a very effective criterion level. In 2018-2020 the percentage level of effectiveness increased yearly. In 2022 the percentage level of effectiveness decreased by 100.5%, but it is still classified as a highly effective criterion.

CONCLUSION

Based on the results of research at the Manado Primary Tax Service Office, Value Added Tax reporting can be done using e-faktur 3.0 following the decision of the Director General of Taxes Number KEP-136/PJ/ 2014 concerning Determination of Taxable Entrepreneurs who are required to make Electronic Tax Invoices. The DGT determined the implementation of e-invoice 3.0 on October 1, 2020, where PKP must switch from e-invoice 2.2 to e-invoice 3.0. The results of interviews conducted at the Manado Primary Tax Service Office found that e-invoice 3.0 makes it easier for taxpayers who previously still used CSV (Comma Separated Values), which means that in this e-invoice 3.0, reporting is web-based. So taxpayers can report anywhere as long as they are connected to the internet. Based on the data obtained at KPP Pratama Manado that in the last five years, from 2018 to 2022, the realization of Value Added Tax revenue at KPP Pratama Manado has decreased, some have increased, and some have even reached or exceeded the target that has been determined. Based on the conclusions previously described, the suggestions that can be given by the author to the Manado Primary Tax Service Office, namely for the Manado Primary Tax Service Office must improve the quality of performance towards the realization of Corporate VAT revenue by conducting counseling to the public in order to maintain its level of effectiveness and for future researchers who want to examine the compliance of the next corporate taxpayer, it is hoped that it can complement the shortcomings that exist in this study to provide even better results.

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