A Case Study of an Urban Communities's Perspective on Appropriate Tax Technology

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Abstrak

Tantangan sistem perpajakan di Indonesia sama seperti di negara lainnya, khususnya pada negara berkembang, perlu optimalisasi teknologi mengingat sumber daya *tax services* yang lebih sedikit. Teknologi pajak terkini diharapkan membentuk sistem pajak suatu negara atau pajak tertentu yang memang dibuat sesuai tata kelola masyarakat perkotaaan. Studi ini ingin mengetahui seberapa besar manfaat inovasi dan penerapan teknologi pajak dalam administrasi perpajakan pada komunitas perkotaan. Kepatuhan pajak dipengaruhi oleh pendaftaran pajak *online*, namun beda dengan masalah penyerahannya. Model kepatuhan pajak dengan mengedepankan teknologi diusulkan agar terus diadaptasi, agar mempermudah proses perhitungan, pembayaran, dan pelaporan pajak masyarakat urban.

Kata Kunci: Teknologi Perpajakan, Wajib Pajak Orang Pribadi, Masyarakat Perkotaan, Kepatuhan Pajak.

Abstract

The challenge of the taxation system in Indonesia is the same as in other countries, especially developing countries, it is necessary to optimize technology considering the fewer tax services resources. The latest tax technology is expected to form a country's tax system or certain taxes that are indeed made according to urban community governance. This study wants to find out how much the benefits of innovation and the application of tax technology in tax administration in urban communities. Tax compliance is affected by online tax registration, but it is different from the submission problem. The tax compliance model by prioritizing technology is proposed to continue to be adapted, in order to simplify the process of calculating, paying, and reporting issues for urban taxpayers.

Keywords: Tax Technology, Individual Taxpayers, Urban Community, Tax Compliance

Introduction

The expansion of tax base and government compliance enforcement remains to be done, it is manifested through the implementation of automatic information exchange (AEOI) and the establishment of criteria Permanent Establishments (BUT), through PMK / 35 in 2019. Other efforts made through regional tax coordination at the level of ASEAN in combating illegal economic activity and expansion of the network of Double Taxation Avoidance Agreement (Tax Treaty) are good for the taxpayer or the taxpayer's personal (Kristiaji, 2019). Even though the government wants to build a tax system that supports economic competitiveness, broadening the tax base and compliance enforcement to encourage acceptance remains a priority. The efforts to improve tax compliance are done with a tax inclusion agenda more relevant to today's issues, especially in the technology era. Everyone expects that the tax system would be easy, cheap, and efficient.

Figure 1
Indonesia Economic Outlook
Sources: Minister of Finance of Republic Indonesia (2018)

As shown in Figure 1, the Ministry of Finance of the Republic of Indonesia made a good estimate of national economic growth. In fact, predictions show an increase before finally being hit by a pandemic starting at the end of 2019. Macroeconomic factors show positive trends such as gas lifting, oil lifting, oil prices, interest rates, exchange rates, inflation and GDP growth during 2010-2018. The government through the Directorate General of Taxes (DGT) continues to maintain and increase economic growth, of course various efforts are made by the finance ministry, including taking advantage of the various momentums that exist every year, including in 2018.

DGT also undertakes tax reform in terms of technology-based systems. The presence of taxation facilities such as e-registration, e-filing, e-forms, e-SPT and e-invoices, iKSWP created by the Directorate General of Taxation (DGT), aims to provide convenience to the taxpayer in carrying out

tax obligations (Novitasari, 2019). This is supported by the findings of Bergman (2013), stating that the tax reform can improve better compliance strategies only after they reverse evasion by the taxpayer.

Therefore, tax technology is expected to help taxpayers' reporting process, and the tax compliance awareness would be increased. Urban communities which have high activity and very logical and realistic thinking would want everything practically in all aspects of their business, not least in the implementation of tax obligations. Characteristic of these urban communities are the communities in the area of Jakarta, Bogor, Depok, Tangerang, and Bekasi (Jabodetabek). They required a fast, practical, efficient, and cheapest system.

It is important to be realistic about what the early days of tax technology will achieve. Sometimes, tax leaders associate the automation of the tax compliance process with the idea that, every month, they will be able to press a button on the computer and produce the perfect, correct and complete tax return. However, the taxation system is not necessarily easy to accept and provides direct evidence. Various obstacles such as difficulty access, inadequate tools, internal connections and other infrastructure hinder taxpayers. Therefore, this research also wants to see the expediency of tax technology made by the government, whether it really eases the taxpayers, or not. Specifically, empirical testing of this in urban communities is still limited, this is a research gap that needs to be explored further.

Literature Review

The study of theory that relates a person's attitude in planning decisions, one of which is planned behavior which is grouped within three factors, namely normative beliefs, control beliefs and behavior beliefs (Azjen, 1991); Mustikasari (2007). The theory supports the analysis related to one's

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intention in paying their tax obligations, to have the adoption of technologies in taxation such as online registration, online e-filing and online remittance.
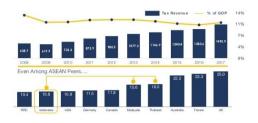

Figure 2
Indonesia's Tax Revenue vs GDP on Even Among ASEAN Peers
Sources: Minister of Finance of Republic Indonesia (2018)

As shown in Figure 2 above, tax revenue consistently increases every year during 2008-2017, but the tax ratio is still low. This ratio growth of 10.8% is lower than other ASEAN countries such as Malaysia which is 15.6% and Thailand which is 16%. High economic growth is a certainty for a country that wants to continue to survive in today's uncertain global competition. This clearly still requires the right strategy to push it higher, and improving tax compliance is the important key.

In terms of compliance, it can be said that an individual tends to obey the laws that they deem appropriate and consistent with their internal norms. Normative commitment through personal morality (morality through normative commitment) means obeying the law because the law is regarded as a necessity, whereas normative commitment through legitimacy (legitimacy through normative commitment) imply compliance with regulations for the legal constituent authority has the right to dictate behavior (Tyler and Bies, 1990). Supporting research belongs Yagil (1997) found that the motivation for someone to do something, based on their experience. Therefore, a good experience in reporting and paying taxes,

can increase one's willingness to adhere to the provisions of the tax.

Figure 3
Tax Compliance Based on Registered Taxpayers
Sources: Minister of Finance of Republic Indonesia (2018)

Tax compliance is reflected in how many taxpayers are willing to register as one of the stages of implementing their tax obligations, which is followed by calculating taxes correctly and paying taxes in accordance with the provisions. Tax compliance data can be seen in Figure 3 above. Fajar et al. (2019) found an increase in significant differences in formal compliance, material compliance, and compliance variables before and after implementation of the modernization of tax administration recently. The Ministry of Finance of the Republic of Indonesia (2018) stated that the number of registered taxpayers is so small, those who pay taxes even smaller. The government has responded to this challenge by carrying out various tax reforms, including digitization effort

Tax technology closely related to the use of information systems, in this case the Theory Acceptance Model (TAM) can be used as a reference which is the development of the Theory of Reason and Action (Davis, 1989); (Ajzen and Fishbein, 1975) dimensional approach to information technology, namely: perceived ease of use; perceived usefulness and behavior intention to use. This theory refers to the adoption of technology in taxation information systems on tax compliant willingness.

The previous literatures found that the adoption of electronic tax system and attitudes toward electronic tax system is significantly associated with tax compliance (Night and Bananuka, 2019). Tax online service is an online platform that allows the taxpayer freely perform their taxation activities through the Internet, including registration, storage and payment of taxes. This system was firstly applied in the US. These systems improve tax compliance with easy access without a visit to the tax office (Wasao, 2014); (Muturi & Kiarie, 2015); (Maisiba & Atambo, 2016); Haryani et al. (2015). This is the modern way to do by the department of taxation in addressing the technological changes (Muturi & Kiarie, 2015).

There is a significant relationship between the perception of online archiving and focus on tax compliance. Strong relationship was also seen between the attitude of taxpayers towards tax compliance, the taxpayer is difficult to use tax application, will adversely affect the tax compliance (Simuyu & Jagongo, 2019); (Ondara et al., 2016); (Maisiba and Atambo, 2016). Therefore, the perception of the taxpayer against the online application determines the taxpayer to adopt the use of the system Al-Debei et al. (2015).

This article focuses on how tax technology designed in developing countries such as Indonesia can affect the level of tax compliance in urban society. Ideally as a smart community, urban people consider all aspects of effectiveness in terms of time, money and ease of access in determining their tax compliance attitude. Ideally, a tax system considers the aspects of administrators, taxpayers and third parties involved in the tax process in countries at different levels of development, such as Indonesia.

Slemrod (1990) notes that the design of optimal tax systems requires consideration not only of changes in the technology of collecting taxes but also of how technology may alter the economic environment in which governments seek to collect revenue. Policy makers need to consider the impact of changes in technology on both the design of

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specific taxes and the relative use of different tax instruments in raising revenue. We begin by examining how technology may be used to improve tax administration. We then turn to a broader and less explored question, the potential for technology to gain the tax compliance of urban society in developing countries.

The idea that applying tax technology tools such as data and analytics solutions will highlight the mistakes that have occurred in taxes. Hence, the resulting data is more accurate and faster. Although on the other hand it helps, technology-based systems cannot be separated from the existence of demanding a culture of high performance and modern tax functions. Common reasons for suboptimal use of technology include that "tax technology solutions will not benefit our organization because our data quality is poor." Therefore, in the application of tax technology, solutions that can yield benefits in the initial stage are the identification of data improvements that need to be made, and the second stage is the greater insights gained from data improvements.

A large academic literature exists examining the advantages and concerns about privatization of services that were traditionally provided by the government. Privatization covers a wide range of arrangements, from outsourcing certain limited tasks to assigning full responsibilities of certain formerly government activities to private actors. Examples in developing countries range from the use of pre-shipment inspection to establish valuations for customs purposes in countries from Indonesia to Liberia.

The problem with this paradigm is that the world is changing, business models are evolving and tax authorities are enhancing their technology. In short, technology is everywhere, and it is advancing at a very rapid pace. Hence, to do nothing in a world of technological advancement is in fact to fall backward rather than to lie stagnant. Those who do nothing risk being replaced,

or perhaps more likely, for the status and value of their tax function in their organization to reach a state of terminal decline. Therefore, starting on a journey to embrace technology, even on an incremental basis, is necessary to keep up and also maintain, or even enhance, the value of the tax function to the organization it serves. Therefore, in a nutshell, tax authorities now have a much greater prospect of spotting tax errors, even if they do so accidentally sometimes. In addition, many of the reasons put forward for implementing tax technology solutions are only reasons for caution in calculating personal taxes..

In other words, the government's efforts to reform the digital-based tax system, such as the ease of online tax registration, online tax reporting, and online tax delivery, are suspected to be closely related to increased tax compliance. Taxpayers no longer need to waste time, effort, and even too much money to fulfill this one business. This practicality and speed are what busy taxpayers like urban communities need.

Urban communities have characteristics that can support increased tax revenues if they obey taxes. Most urban people have jobs with high levels of activity, good education, and broad knowledge. They have become accustomed to the use of technology in almost all business activities. So that this one community can be optimized in digital-based tax socialization. The ease of access and services, can affect their compliance with taxes (Dwianika and Biasini, 2021). It is suspected that the urban community has a fairly good Human Capital Development Index (HDI).

Research Method

This study required primary data from the questionnaires will be distributed to individual taxpayers in the Greater Jakarta area, as many as 100 people, and then process them using SPSS software version 25, with explanatory research analysis.

Urban communities who are respondents must have a tax identity, routinely pay and report taxes in the last three years, and have never experienced a loss or income failure in the last three years. This needs to be ensured so that the appropriateness of the answers related to tax reform and tax compliance is relevant to the current policy.

Distribution of questionnaires conducted online with convenience sampling technique. The researcher proposes the following hypotheses: 1) online tax registration has an effect on tax compliance; 2) online tax filing has an effect on tax compliance and 3) online tax remittance has an effect on tax compliance. As the research design can be seen in Figure 4.
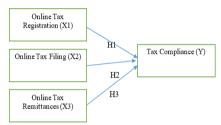

Figure 4
Research Design

The above explanatory variables were used to fit in linear regression models as shown below.

$Y = \beta_0 + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \varepsilon$

Remark:

Y :Dependent Variable (Tax Compliance)

X1: Independent Variable (Online Tax Registration)

X2: Independent Variable (Online Tax Filing)

X3:Independent Variable (Online Tax Remittances)

β0: Constant

β1- β3 :Independent Variable (Online Tax Remittances)

ε : Error term

Result and Discussion

120 questionnaires were distributed to the sample respondents and 110 were sent back to the researcher. However, 10 responses were excluded by the researcher for administrative reasons (e.g. too much missing information and inconsistency). The final sample included in this study consisted of 100 responses representing a response rate of 83%. This study considered the adequate response since respondents from all the type of tax payers. The respondents' demographic is shown in Table 1.

Table 1
Respondent Demographics

N=100		Frequency	Percent
Gender	Male	42	42%
	Female	58	58%
Age	20-24	5	5%
	25-30	26	26%
	30-35	37	37%
	36-40	15	15%
	> 40	17	17%
Domicile	Jakarta	20	20%
	Bogor	25	25%
	Depok	16	16%
	Tangerang	32	32%
	Bekasi	7	7%
Level of Education	Certified	12	12%
	Diploma	15	15%
	Degree	53	53%
	post Graduate	20	20%

Table 2
Normality Test

	N Statistic	Minimum Statistic	Maximum Statistic	Mean Statistic	Standard Deviation	Skewness		Kurtosis	
						Statistic	Standar Error	Statistic	Standar Error
General Information									
Gender	100	1	2	1,54	0,450	-0,136	0,309	-2,003	0,608
Age Bracket	100	1	5	2,78	1,620	0,321	0,309	-1,763	0,608
Domicile	100	1	5	3,81	4,135	-1,94	0,309	3,545	0,608
Education	100	1	5	3,85	0,984	0,73	0,309	-0,461	0,608
Average				2,495	2,7973				
Online Tax Registration									
Having Internet Connectivity	100	1	5	2,75	1,303	0,195	0,309	-1,398	0,608
Embraced Automation for Business	100	1	5	2,63	1,276	-0,677	0,309	-1,175	0,608
Heard about i-Tax	100	1	5	2,54	1,124	0,224	0,309	-0,577	0,608
Registered on i-Tax	100	1	5	2,51	1,523	0,130	0,309	-0,421	0,608
Average				2,6075	3,3065				
Online Tax Filing									
Been Filing tax Returns Online	100	1	5	4,32	0,865	-1,255	0,309	2,136	0,608
Taxes Registered for online filing	100	1	5	4,22	1,011	-1,671	0,309	2,393	0,608
Taxes Filed Online	100	1	5	3,57	1,166	-0,457	0,309	-0,577	0,608
Average									
Online Tax Remmitance									
Online eases tax payments	100	1	5	2,33	1,133	0,693	0,309	-0,314	0,608
Online payments more accurate	100	1	5	3,55	1,283	-0,311	0,309	-1,185	0,608
Online payments updates ledger real time	100	1	5	2,76	1,060	0,451	0,309	-0,566	0,608
Server downtime affects online payments	100	1	5	2,89	1,130	-0,416	0,309	-0,112	0,608
Access to online payments electricon due dates	100	1	5	3,26	1,050	0,723	0,309	-1,015	0,608
Average									
Tax Compliance									
iTax Registration	100	1	5	3,01	1,233	0,700	0,309	-0,465	0,608
Online Tax Return Filing	100	1	5	2,88	1,287	-0,400	0,309	-1,112	0,608
Online Tax Payment	100	1	5	1,27	1,097	0,522	0,309	-0,701	0,608
Average									

Table 3
Validity Test

No.	variable	r^{count}	r^{table}	Remark
1	Online Registration	0.624	0.165	valid
2	Online Tax Filing	0.568	0.165	valid
3	OnlineTax Remmitance	0.534	0.165	valid
4	Tax Compliance	0.572	0.165	valid

Table 4
Reliability Statistics

Cronbach's Alpha	Number of Items
0.754	4

Table 5
Hypotheses Test Result

Variable	Prediction	coefficient	t	Sig. (One tile)	Remark
(Constant)	-	0.865	2,789	0,002	-
Online Tax Registration	+	0.170	1,942	0,042	Accepted
Online Tax Filing	+	0,018	0,235	0,001	Accepted
Online Tax Remmitances	+	0,007	0,142	0,899	Rejected
Adj. R2		0.235			
F Test		9.117			
Sig.		0,000			

a. Dependent Variable: Tax Compliance

From the data on Table 2, it appears that the data is distributed normally. While testing the validity of the 20 respondents who answered the question in the questionnaire indicate that the measuring instruments used in the questionnaire are valid. The result shows in Table 3. Having tested the validity, the researcher's further reliability testing in order to know the level of consistency of the variables used so that it can be considered reliable. While the hypothesis test results shown in Table 5.

From these data, it is also clear that the influence of Online Registration Tax on Tax Compliance has a significance value of 0.042 with a coefficient of 0.170. This shows that the Online Tax Registration Tax Compliance can increase by 0.170 in constant conditions. Test the impact of the Online Tax Filing Tax Compliance to have a significance value of 0.001 and a coefficient of 0.018. This shows Tax Filing Tax Compliance could increase by 0,018 in constant conditions. Both the test results have little significance value of 0.05, which means that the H1 and H2 are accepted. But not so with H3, for Online Tax Remittances have a significance value of 0.899 which is greater than 0.05.

This empirical evidence strengthens previous studies on this aspect of how taxpayers make decisions. In particular, will they comply with taxes or not. Literacy at the

level of grand theory (Azjen, 1991); Mustikasari (2007) also states that a person's decision depends on what and how they get the benefits. They will obey if they're satisfied, and vice versa. This finding according to Muturi and Kiarie (2015), there is a strong positive correlation between the adoption of e-tax systems through online tax registration, online tax return filing, online tax remittance, and tax compliance among Taxpayers small in Meru, Kenya. Kiring et al. (2017) also found that there is a strong relationship between the perception towards online tax filing in terms of ease and simplicity to file and tax compliance.

Reveal that trust in the technology used by the tax authority and the power of tax authority in implementing the technology-driven tax system influences maintaining tax compliance, and it breeds confirmatory compliance as a new compliance strategy in the digital economy (Gangodawilage, 2021). Thus, tax technology is really felt to help facilitate the tax reporting affairs of busy people such as urban communities.

The findings report that there is a correlation between technology being acceptable to respondents and facilitating their tax affairs which is in line with the Technology Acceptance Model (TAM) theory. Individually, tax payers tend to choose something that is easy, cheap, and easy to reach, such as the adoption of tax technology in their tax planning in accordance with the Planned Behaviour theory.

Conclusion

Based on the results of the study conducted on 100 respondents as the individual taxpayer in Jakarta, Bogor, Depok, Tangerang and Bekasi, which is an urban society, researchers can draw conclusions about this research. The tax registration and tax filing could encourage tax compliance, but not for tax remittance. Both tax

incentives can effectively help taxpayers simplify tax reporting.

However, tax remittance does not effectively improve compliance with tax, due to the payment or refund of tax deemed to be less practical. This study has the disadvantage of what the respondents say is the least used in the study, as well as a limited area only in Jabodetabek. This study has limitations. This was a cross-sectional study, monitoring changes in behavior over time was not possible. The study used a quantitative research approach, and this limits respondents from fully expressing their feelings. Subsequent research can multiply respondents and expand the area of research at the national level or among developing countries similar to Indonesia.

Further development research on the utilization factor of the e-whistleblower system is also important to do, and compared to other developing countries. The results of the study contribute to tax compliance literacy, and stakeholders can also understand the usefulness of tax technology for the improvement of tax compliance. The implication of this research to regulators is important. The Directorate General of Tax can use the results of this study to formulate a digital-based tax optimization strategy to improve tax compliance which has an impact on future tax revenues.

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