The Effect of The Effectiveness of Functions, Services and Implementation Of E-SPT in The Era of The Covid-19 Pandemic on The Satisfaction of Taxpayers of Personal People in The South Tangerang Region

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Abstract

Purpose: This study aims to examine and analyze the effectiveness of the E-SPT function, Tax Services and the Application of E-SPT on the satisfaction of individual taxpayers.
Methodology: In this study, the data used to measure the effect of Functional E-SPT, Tax Services and Application of E-SPT on Individual Taxpayer Satisfaction by distributing questionnaires to Taxpayers at KPP Serpong Pratama. The number of respondents who filled out the questionnaire was 100 respondents.
Findings: The results of previous tests have examined the effect of implementing e-SPT and tax services but not on the satisfaction of individual taxpayers. Here the researcher wants to add a function variable, tax service and also the application of e-SPT to measure and compare with previous research.
Novelty: This study continues previous research by using a different population and adding a new variable.

Keywords: Effectiveness of Functions, Services, And Implementation Of E-Spt, Satisfaction Of Taxpayer Of Personal People

Introduction

Tax is an essential component for the development of the country. Taxes are used to finance a wide variety of public expenditures. The people pay taxes to the state based on the law. Taxes, according to Law Number 16 of the Year 2009, are "obligatory contributions to the state owed by individuals or entities that are coercive under the law, without receiving direct reciprocity and are used for the needs of the state for the greatest prosperity of the people."

According to Mardiasmo (2018), Tax is a contribution paid by the people to the state, which is included in the state treasury, which implements the law and its implementation can be forced without any remuneration. The state uses the contribution to make payments in public interest.

The tax collection process is carried out by a government agency, namely the Directorate General of Taxes (DGT), structurally under the Ministry of Finance. The Directorate General of Taxes has the duty and obligation to provide excellent service to Taxpayers in carrying out their tax obligations to the maximum extent possible.

Along with the increase in the number of taxpayers, it is required an increase in service quality. In modern times the Directorate General of Taxes has developed tax services by modernizing the tax administration system. Modernization of the tax administration system is the process of administration and service of the obligations and rights of taxpayers based on function and not tax type, with the separation of functions between the functions of service, supervision, examination, objection and guidance which are spread in each technical section. The characteristics of the modernization of tax

administration are that all administrative activities are carried out through an administrative system based on the latest technology. One form of modernization carried out by DGT is the application of electronic SPT (e-SPT).

As of today (Monday, March 2, 2020), the name Indonesia is included in the country affected by the coronavirus. President Joko Widodo announced that the Wuhan coronavirus had infected two Indonesian citizens, to be precise, in the city of Depok, West Java. This makes Indonesia's economic situation from month to month decrease drastically, which has an impact on state treasury receipts; the coronavirus is also quite deadly for business businesses in Indonesia. The Indonesian government is trying to revive existing businesses in Indonesia by reducing the tax burden for taxpayers, which is a tax incentive.

After circulating the government's discourse of providing tax incentives to taxpayers, the government, through the Minister of Finance, issued Minister of Finance Regulation Number 23 of 2020 (PMK 23 of 2020) concerning Tax Incentives for Taxpayers Affected by the Covid-19 Virus Outbreak. The provision of these incentives is a response from the government to the declining productivity of business actors. Previously, the discourse on the provision of intensive taxation had circulated among taxpayers due to the drastic decline in the economy of taxpayers due to this epidemic. Covid-19 itself has been declared a non-natural disaster that affects economic stability and also states revenue by the government.

The provision of these incentives lasts for six months, namely from April to September 2020. This means that after this regulation is ratified, the April to September 2020 SPTsubmission will begin to apply incentives to taxpayers who carry out the tax obligations mentioned in the PMK. Applying this incentive does not apply equally to all types of taxes, which are adjusted to the concept of application of each tax. It should be underlined that not all types of income tax (PPh) get incentives, and not all taxpayers get incentives in this PMK. Likewise, with Value Added Tax (PPN), not all Taxable Entrepreneurs (PKP) can get this facility.

The treatment of giving incentives from the four types of taxes does have a different concept. This is adjusted to the needs that should be accepted by taxpayers who have been carrying out the obligations of the four types of taxes, but even though the objectives are different, they are still one by providing stimulants to taxpayers who are affected by the outbreak of this virus.

Not all taxpayers get this incentive. This has been explained in the attachment of PMK 23 of 2020. Only those who have KLU and/or 18 taxpayers have been designated as KITE companies (Ease of Import for Export Destinations). In addition to companies with KITE status, taxpayers who have been determined in this rule are also not entirely able to feel the incentives for the four types of taxes. Only 440 KLUs who can receive PPh 21 and 102 KLU incentive facilities can be granted exemption from PPh 22 Imports, reduced PPh 25 instalments, and easy VAT refunds.

This 6-month period is also a consideration that has become a mature decision as well as the hope that this epidemic can be finished before the period of giving this incentive is over. No one expects the economy to collapse and no one wants the wheels of business to stop if not for something terrible that is approaching. Based on the results of previous research from Napitulu (2019) entitled "Effectiveness of the Implementation of E-Spt Against Taxpayer Compliance at the Pratama Medan Barat Tax Service Office", the research results are "Submitting SPT manually and e-Filing is not effective because there are many taxpayers. who do not know how to report their taxes" and also the results of previous research from the journal Muflih (2017) entitled "The Influence of Taxpayer Awareness, Quality of Fiscal Services, Taxpayer Counseling, and Tax Sanctions Against Individual Taxpayer Compliance at Kpp Pratama Medan Kota" obtained research results, namely "Taxpayer Awareness, Quality of Fiscal Services, Taxpayer Counseling, and Tax Sanctions have a simultaneous effect on Individual Taxpayer Compliance at KPP Pratama Medan Kota.) Furthermore, the results of previous research Putri (2019) entitled "Analysis of the Implementation of E-SPT In Reporting Annual Tax Returns for Taxpayers" The Agency at the Medan City Pratama Tax Service Office" obtained

research results, namely "Taxpayers at the Medan City Pratama Tax Service Office who report their Annual Tax Returns through e-SPT are still very low.

Literature Review

The term customer can be interpreted as a customer, or service user, or taxpayer in terms of service by the taxation bureaucracy (Boediono, 2013). The word satisfaction comes from the Latin satis (meaning good enough, adequate) and facio (to do or make). In simple terms, satisfaction can be interpreted as an effort to fulfil something or make something adequate. Several definitions of customer satisfaction/dissatisfaction are quoted from Tjiptono & Diana (2015).

Sheth (2011) revealed that customer satisfaction is the buyer's cognitive situation with respect to the equivalence or disproportion between the results obtained compared to the sacrifices made. Day in Tse and Wilton (1988) states that customer satisfaction or dissatisfaction is the customer's response to the evaluation of the perceived disconfirmation between previous expectations (or other performance norms) and the actual performance of the product that is felt after its use. Harpole et al. (2016) conceptualize customer satisfaction as a feeling that arises as a result of an evaluation of the experience of using a product or service. Bustard & Greer (2013) defines it as an emotional response to the evaluation of the consumption experience of a product or service. Kotler et. al (2014) emphasizes that customer satisfaction is the level of one's feelings after comparing the performance (or results) that he feels compared to his expectations. Therefore, researchers took this theory because it is related to the variable (Y) Satisfaction.

Based on theory of Davis explains that the "Technology Acceptance Model (TAM) is a model to predict and explain how technology users accept and use technology related to the user's work"[6]. The TAM model is derived from psychological theory to explain the behaviour of information technology users based on beliefs, attitudes, intentions and user behaviour relationships. One of the factors that can influence is the user's perception of the usefulness and ease of use of information technology as an action in the context of users of information technology so that the reason someone sees the benefits and ease of use makes that person's actions accept the use of information technology. This theory has continuity in this research to underlie the use of new technology developments E-SPT on taxpayer satisfaction. Thus,the hypothesis can be formulated as follows:

H1: It is suspected that the function of e-SPT, tax services and the application of e-SPT have a positive effect on the satisfaction of individual taxpayers.

With the existence of the e-SPT function, tax services and the application of e-SPT have a positive effect on individual taxpayer satisfaction. Taxpayers can make it easier to pay corporate taxes owed and also individual taxpayers can enjoy services. SPT submission can be made quickly and safely because the attachment is in CD/diskette media. Tax data is well organized. The E-SPT application system organizes corporate tax data well and systematically.

H2: It is suspected that the E-SPT Functional has a positive effect on the satisfaction of individual taxpayers.

With the existence of the e-SPT function, taxpayers can make it easier to pay corporate taxes owed and also services can be enjoyed by individual taxpayers. SPT submission can be made quickly and safely, because the attachment is in the form of CD/diskette media. Tax data is well organized. The E-SPT application system organizes corporate tax data well and systematically.

H3: It is suspected that the Tax Service positively affects individual taxpayers' satisfaction.

Quality service plays an important role in shaping customer satisfaction, but it is also closely related to creating profits for the company. The higher the quality of service the company provides, the higher the satisfaction felt by the customer. However, in the context of this research, the service will greatly assist the increase in the realization of tax revenue for the state. In this case, the role of tax services is very influential on the satisfaction of individual taxpayers.

The research of Agus Bandiono, Anni Khoiriyah Sinaga, and Khorinalisa Dian Pramukti (2021) states that the calculated F value = 9.486 and the degree of significance is > 0.05. The degree of significance below 0.05 illustrates that simultaneously, the five dimensions of service quality have a significant effect on taxpayer satisfaction in Java and Sumatra.

H4: It is suspected that the application of E-SPT has a positive effect on the satisfaction of individual taxpayers.

The application of e-SPT and the facts that occur in the field indicate that it is still challenging to use e-SPT, as evidenced by the expression by one of the taxpayers that it is challenging to use e-SPT (Poniman, 2016). However, we know that there is an E-SPT to make it easier for taxpayers to report SPT. In this case, of course, the role of implementing e-SPT affects the satisfaction of individual taxpayers.

In the research of Tumuli, Sondakh, & Wokas (2017), the results of the study can be seen that in the application of e-SPT every year, in terms of the year 2013 with the tax year 2012 to 2015 with the tax year 2014, in terms of users, for the number of taxpayers who use the e-SPT application, the percentage of use has increased, meaning that every year e-SPT users increase from year to year, meaning that the application of e-SPT has a positive impact in the future to increase the number of taxpayers who will report taxes using the e-SPT application. -SPT.
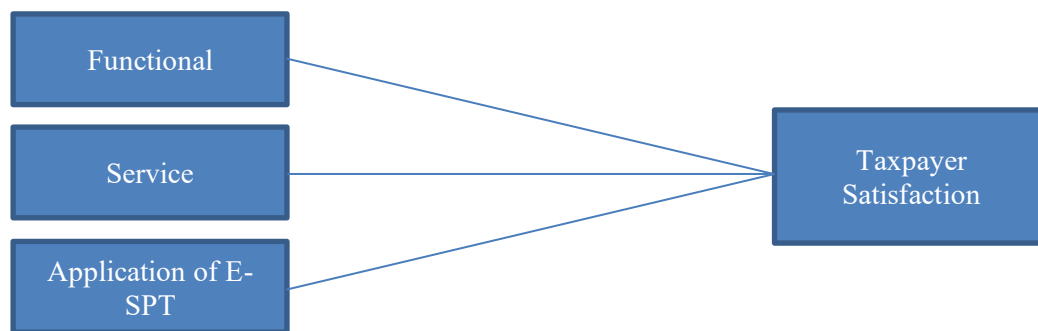

Figure 1. Framework

Methodology Types of Research

This type of research is descriptive qualitative research, where the data collected is in the form of words, pictures, not numbers. According to Bogdan and Taylor, as quoted by Moleong (2018), qualitative research is a procedure that produces descriptive data in the form of written or spoken words from people and observed behaviour.

Meanwhile, descriptive research is a form aimed at describing or describing existing phenomena, both natural phenomena and human engineering. The purpose of descriptive research is to make a systematic, factual, and accurate description of the facts and characteristics of a particular population or area. This study was used to determine the level of satisfaction of individual taxpayers at KPP Serpong Pratama, South Tangerang.

Population and Samples

According to Margono (2004), the population is the real data that is the centre of attention of a researcher within a predetermined scope and time. The population is related to data, if a human provides data, then the size or number of the population will be the same as the number of humans. The population in this study are individual taxpayers in the South Tangerang area.

This amount follows the calculation of the sample from the population using Roscoe Theory (Sugiyono, 2018), the appropriate sample size in the study is 30 to 500; besides that, if the research performs multivariate analysis (correlation or regression), then the number of the sample members are at least 10 times from the variables studied. After the researcher receives all the questionnaires, the examination stage is carried out where to determine whether the questionnaire can be used as a sample or not. One hundred questionnaires can be used and collected because they have met the criteria for processing. Questionnaires are distributed by means of Google Forms, links and papers provided or distributed directly.

Data Types and Collection

According to Sugiyono (2018), primary data are "data sources that directly provide data to data collectors". In this case, the author provides a questionnaire by asking a list of questions directly to taxpayer respondents. The data collected in this study is primary data. Primary data is data directly collected by researchers from the source of the question. The method used to collect primary data.

According to Sugiyono (2018), secondary data are "data sources that do not directly provide data to data collectors". In this case the researcher obtains information from reading sources or previous studies that support the preparation of this research. In terms of data collection, the researcher uses a questionnaire (questionnaire), a data collection technique carried out by giving respondents a set of questions or written statements to answer. The scale used in this study is the Likert scale.

Results and Discussion

The t statistic test is used to determine the effect of each independent variable (X) on the dependent variable (Y) by looking at the value of sig < 0.05 or tcount > t table. Then there is an effect of the independent variable on the dependent variable and if the value of sig > 0 .05 or tcount < t-table then there is no effect of the independent variable on the dependent variable. It is known that the number of samples studied (n) = 100, the level of significance (α) = 0.05 and the degree of freedom (degree of freedom). The following are the results of the t-test in this study:

Table 1. T-test Result

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-2,268	1,079		-2,102	,038
	Functional	,609	,073	,568	8,349	,000
	Tax Service	,204	,064	,179	3,173	,002
	Application of E-SPT	,256	,060	,273	4,281	,000

a. Dependent Variable: Individual Taxpayer Satisfaction

By using the t distribution table and a significance level of 0.05, the t-table value is 1.98498. From the Table 1, the partial test results can be explained as follows:

a. Function Variable (X1) has a t value of 8.349 with a significance level of 0.005. It can be concluded that t arithmetic is 8.349 > 1.984 with a competency significance value of 0.000 < 0.05 so that H2 can be accepted, and it can be concluded that the function (X1) has a positive effect on Personal Taxpayer Satisfaction (Y).

b. The Tax Service Variable (X2) has a t-count value of 3.173 with a significance value of 0.002. It can be concluded that t arithmetic is 3.173 > 1.984 with a significance value of 0.000 < 0.05 Taxpayer Satisfaction (Y).

c. Variable Application of E-SPT (X3) has a t value of 4.281 with a significance value of 0.000. It can be concluded that t count 4.281 > 1.984 with a significance value of 0.000 <0.05 so that H4 can be accepted and it can be concluded that the application of E-SPT (X3) has a positive effect on Personal Taxpayer Satisfaction (Y).

F-Test Result

This test is used to see whether the independent variable factors affect the dependent variable simultaneously. The results of the F test are as follows:

Table 2. F-Test Result

Model		Sum of Squares	df	Mean Square	F	Sig.
	Regression	5246,973	3	1748,991	116,922	,000[b]
1	Residual	1436,027	96	14,959		
	Total	6683,000	99			

a. Dependent Variable: Taxpayer Satisfaction
b. Predictors: (Constant), Functional, Tax Service, Application of E-SPT

Table 2 above shows that the Fcount value is 116.922 with a significance value of 0.000. It is known that Fcount is 116.922 while Ftable is 2.70. Fcount > Ftable with a significance level of 0.000 < 0.05 because the significance level is less than 0.05, then H1 can be accepted, so it can be said that simultaneously (together).

Coefficient of Determination Test (Adjusted R^2)

In this study, the use of control variables showed consistent results before and after their use. The following is a table of analysis results before and after the use of control variables:

Table 3. Coefficient of Determination Test (Adjusted R^2)

Model	R	R Square	Adjusted R Square	Std. An error of the Estimate	Durbin-Watson
1	,886[a]	,785	,778	3,868	1,746

a. Dependent Variable: Taxpayer Satisfaction
b. Predictors: (Constant), Functional, Tax Service, Application of E-SPT

Based on table 3 above, from the calculation results of the analysis of the coefficient of determination model it can be interpreted that R Square is 0.785 which means that the relationship between the dependent variable is Personal Taxpayer Satisfaction (Y) and the independent variable Function (X1), Tax Service (X2) and the application of E-SPT (X3) is strong because the figure is more than 0.05. The results of the coefficient of determination R 2 in Figure 4.12 above can be explained that the value of the coefficient of determination of Adjusted R Square is 0.785 or 78.5%. This means that the dependent variable of Personal Taxpayer Satisfaction (Y) can be explained or influenced by the independent variable Function (X1), Tax Service (X2) and the application of E-SPT (X3) of 78.5%. At the same time, the remaining 21.5% is influenced by other variables not examined in this study.

Discussion

Influence of Function, Tax Service and Application of E-SPT in the Pandemic Era on Personal Taxpayer Satisfaction at KPP Serpong Pratama.

Based on the results of the F test, it shows that the Fcount value is 116.922 with a significance value of 0.000. The Ftable obtained is 2.70 with a significance value of 0.000 <0.05. Because the significant level is less than 0.05, then (H1) is accepted, so the presence of a functional influence of E-SPT, Tax Service and Application of E-SPT simultaneously (together) has a significant effect on Individual Taxpayer Satisfaction. If an individual taxpayer obtains and understands the function, tax service and application of a good E-SPT, then the individual taxpayer will behave in accordance with what is expected. So that when an individual taxpayer gets and understands the function, good tax services and the existence of a supportive E-SPT application, of course, this will affect the individual taxpayer to get satisfaction for the individual taxpayer.

Functional Influence of E-SPT on Individual Taxpayer Satisfaction

The results showed that the significance value of the E-SPT Functional variable was 0.000 <0.05, and the t-count value was 8.349 > 1.984 (ttable value). From the questionnaire given by the researcher to the taxpayer, the researcher concludes that the existence of the E-SPT makes tax calculations faster, which helps taxpayers in reporting their taxes. Personal, thus this can indicate that the higher the role of the e-SPT function, the higher the level of satisfaction of individual taxpayers.

So, it can be concluded that the function variable (X1) partially affects the satisfaction of individual taxpayers. Thus, the results of this study are in line with previous research conducted by (Regina Djafar, 2017) that the benefits of e-SPT and the convenience of e-SPT owned by taxpayers jointly affect the effectiveness of e-SPT reporting produced by KPP Pratama Gorontalo. The magnitude of the influence of the benefits of e-SPT and the ease of e-SPT on the effectiveness of e-SPT reporting is 72.5% whileother variables influence the remaining 27.5% effectiveness of e-SPT reporting at KPP Pratama Gorontalos. Therefore, this regression model is suitable to be used as the next hypothesis testing

The Effect of Tax Services on the Satisfaction of Individual Taxpayers

The results of statistical calculations in this study show the significance of the Tax Service variable 0.002 <0.05, and the t-count value is 3.173 > 1.984 (t-table value). From the questionnaires given by researchers to taxpayers, researchers conclude that with the existence of tax services, taxpayers enjoy fairly reliable services provided by tax administrators.

The existence of good and quality service is certainly very influential on one's satisfaction, according to the researcher, a service is a very relative thing to whom the service is provided and by whom the service is provided. Some of the things below are the basis of service: Tangible (physical evidence), Reliability (reliability), Responsiveness (responsiveness), Assurance (guarantee) and Empathy (empathy). The 5 things above will be very helpful in providing good service. According to the researcher, the results of this study are in accordance with the theory based on Sinambela (2010, p. 3), basically every human being needs service, even in the extreme it can be said that service cannot be separated from humans life.

So, it can be concluded that the Tax Service variable (X2) partially affects the Satisfaction of Individual Taxpayers. Thus, the third hypothesis (H3) is supported or accepted. This study's results aligne with previous research conducted by (Muflih, 2017) which concluded that Taxpayer Awareness, Fiscus Service Quality, Taxpayer Counseling, and Tax Sanctions simultaneously affect the Compliance of Individual Taxpayers at KPP Pratama Medan Kota. This happens because the lower the tax service for taxpayers, the lower the satisfaction of individual taxpayers. Vice versa, the higher the level of tax services, the higher the satisfaction of individual taxpayers.

The Effect of E-SPT Implementation on Individual Taxpayer Satisfaction

The results of statistical calculations in this study showed the significance of the variable E-SPT application was 0.000 <0.05, and the t-count was 4.281 > 1.984 (ttable value). From the questionnaire given by the researcher to the taxpayer, the researcher concludes that the implementation of the E-SPT assists taxpayers in reporting their taxes. The existence of practicality, security, speed and accuracy greatly facilitates taxpayers in reporting their taxes.

The implementation of the e-SPT and the facts that occur in the field indicate that it is still difficult to use the e-SPT. However, overall, the activities of implementing the e-SPT KPP Pratama Serpong are considered to have been good and provide high satisfaction for both the Tax Apparatus and most of the Taxpayers. Dissatisfaction with the implementation of e-SPT is only felt by a minority of informants who come from taxpayers. With this high level of satisfaction, it can be concluded that the implementation of e-SPT has been effective.

So, it can be concluded that the variable ESPT implementation (X3) partially affects the satisfaction of individual taxpayers. Thus, the fourth hypothesis (H4) is supported or accepted. The results of this study are in line with previous research conducted by Lestari (2019), which concluded that: Based on the results of the t-test, it was obtained t-count with t-table, the benefits and convenience variables obtained exceeded the t-table, namely 2.032, then Ho was accepted. And based on the probability value (sig.) greater than 0.05, Ho is accepted, meaning that the average variable is not less than 3.00. These conditions indicate that the variables of benefits and ease of use facilitate the use of the E-SPT facility.

Conclusions

This study aims to determine the Effectiveness of the Function, Service and Application of E-SPT in the Era of the Covid-19 Pandemic on the Satisfaction of Individual Taxpayers. Respondents in this study were 100 respondents who were active individual taxpayers at KPP Serpong Pratama. Based on the data analysis that has been done, it can be concluded that the results of the study are as follows:

1. Based on the first hypothesis or H1. Based on the results of the F tes, thee value of Fcount is 116.922 with a significance value of 0.000. The Ftable obtained is 2.70 with a significance value of 0.000 <0.05. Because the significant level is less than 0.05, then (H1) is accepted, so the presence of a functional influence of E-SPT, Tax Service and Application of E-SPT simultaneously (together) has a significant effect on Individual Taxpayer Satisfaction. So it can be concluded that (H1) is acceptable.

2. Based on the second hypothesis or H2. It is known that based on the results of the study, the significance value of the E-SPT Functional variable is 0.000 <0.05 and the tcount is 8.349> 1.984 (ttable value). From the questionnaire that has been given by the researcher to the taxpayer, the researcher concludes that the existence of the E-SPT makes tax calculations faster which helps taxpayers in reporting their taxes. Personal, thus this can indicate that the higher the role of the e-SPT function, the higher the level of satisfaction of individual taxpayers.Itt can be concluded that (H2) is acceptable, the function variable (X1) partially affects the satisfaction of individual taxpayers.

3. Based on the third hypothesis, or H3. It is known that the results of statistical calculations in this study show the results of significance of the Tax Service variable 0.002 <0.05 and the t-count value is 3.173> 1.984 (ttable value). From the questionnaires given by researchers to taxpayers, researchers conclude that with the existence of tax services, taxpayers enjoy fairly reliable services provided by tax administrators. So it can be concluded that the Tax Service variable (X2) partially affects the Satisfaction of Individual Taxpayers. Thus, the third hypothesis (H3) is supported or accepted.

4. Based on the fourth hypothesis, or H4. It is known that the results of statistical calculations in this study show the significance of the E-SPT application variable 0.000 <0.05, and the tcount value is 4.281> 1.984 (t-table value). From the questionnaire that has been given by the researcher to the taxpayer, the researcher concludes that the implementation of the E-SPT makes taxpayers assist in reporting their taxes. The existence of practicality, security, speed and accuracy dramatically facilitates taxpayers in reporting their taxes. So it can be concluded that the variable ESPT implementation (X3) partially affects the satisfaction of individual taxpayers. Thus, the fourth hypothesis (H4) is supported or accepted.

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