

## **Analysis of E-Bupot System Implementation on Taxpayer Satisfaction**

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### **Abstract**

This study aims to examine the application of the e-Bupot system in tax transactions carried out by taxpayers. This study uses measurements, one of which is the effectiveness of a system that is tailored to the needs of users in supporting a business process, including information presented in the right time, in the right format so that it is easy to understand and consistent with the specified format. Indicators of the effectiveness of technology-based information systems are data security indicators, time indicators related to the speed and accuracy of information, accuracy indicators related to the level of freedom from error in information output, reports or output variations indicators related to the completeness of information content and relevance indicators showing the benefits generated from the product or output information. The test in this study used 40 respondents obtained by purposive random sampling in a KPP Pratama. In the test using the F-Test and T-Test through the SPSS program. Based on the test results, it is obtained that taxpayers get satisfaction in implementing the e-Bupot system but financially it does not provide significant benefits.

**Keywords** : e-bupot system, taxpayer satisfaction.

## **Introduction**

Income Tax Article 23 is one of the taxes levied with the Withholding System, which is an Income Tax collection mechanism that involves third parties who are authorized by law to withhold, deposit and report the Income Tax payable. The party who is obliged to make deductions is the party who pays, either in the form of corporate taxpayers or individual taxpayers, but specifically for individual taxpayers, it must go through an appointment from the Directorate General of Taxes (DGT).

As technology develops, The process of submitting the Article 23 Periodic Income Tax Return is made easier by the existence of E-Filling. E-Filling is a service provided by the DGT to make it easier for taxpayers who want to report and pay their taxes online and in real time which can be accessed 24 hours and 7 days via [www.pajak.go.id](http://www.pajak.go.id) or application service providers. The process of submitting Article 23 Period Income Tax Returns can be done by simply reporting a CSV file that can be downloaded from the Article 23 Periodic Income Tax Returns e-SPT application. With e-filling the process of submitting Periodic Income Tax Returns can be easy, saves time, costs and can reduce physical files at risk of loss. The developments made by the DGT are not limited to the existing ones, the DGT continues to make policy improvements to be able to maximize services to taxpayers and make it easier for taxpayers to be able to make and report the Article 23 Income Tax Return.

Entering 2017, DGT issued Regulation of the Director General of Taxes Number PER – 04/PJ/2017 concerning the Form, Content, Procedure for Filling and Submission of Article 23 and/or Article 26 Income Tax Returns and Forms Withholding Tax Slip Article 23 and/or Article 26. Through this policy, Reporting of the Article 23 Periodic Income Tax Return can not only be accessed through e-SPT and E-filling because it can also be accessed through a new application, namely e-Bupot. The e-Bupot 23/26 application is software provided on the website belonging to the Directorate General of Taxes or certain channels designated by the Director General of Taxes that can be used to produce withholding tax slip, prepare and report Article 23 and/or Article 26 Income Tax Returns in the form of electronic document. Although these regulations have been enacted since 2017, The regulation cannot be accommodated with the e-Bupot application itself because of the strategy of implementing the Director General of Taxes 's PER gradually, so that the preparation and reporting of Article 23 Income Tax Returns using e-Bupot cannot be implemented for all taxpayers but only for 15 taxpayers for the first stage.

In the second stage, the DGT issued a new regulation, namely the Director General of Taxes Decree Number KEP – 599/PJ/2019 concerning the Determination of Article 23 and/or Article 26 Income Tax Withholdings Required to Make Withholding Tax Slip and Required to Submit Article 23 and/or Article 26 Income Tax Returns based on Regulation of the Director General of Taxes Number PER-04/PJ/2017 with the aim of expanding access to e-Bupot in 18 Tax Offices including Tax Office Large Taxpayers, Tax Office Foreign Investment, and several Middle Tax Offices in Jakarta. After the issuance of the Decree of the Director General of Taxes Number KEP – 599/PJ/2019 for the second stage, in the third stage, DGT shall stipulate the Decree of the Director General of Taxes Number KEP – 269/PJ/2020 concerning the Stipulation of Article 23 and/or Article 26 Withholding Taxes Required to Make Withholding Tax Slip and Required to Submit Article 23 and/or Article 26 Income Tax Returns Based on the Director's Regulation General of Taxes Number PER-04/PJ/2017. In the regulation, it is stated that there is an expansion of obligations towards E-Bupot, starting from August 2020, Taxpayers who have the status of Taxable Employers registered with Tax Office throughout Indonesia are required to use e-Bupot to report Article 23 and/or 26 Income Tax. Therefore, All transactions which are objects of Article 23 Income Tax will be made with evidence of deduction, payment, and reported through the E-Bupot application which has advantages, namely the quality of the system and the quality of information in e-Bupot that can help Taxpayers to report their Article 23 Income Tax quickly and safely. Based on these advantages, the e-Bupot application is expected to be effective and feasible to be a place for electronic Article 23 Income Tax reporting that can

satisfy taxpayers in carrying out Periodic Reporting.

The effectiveness and feasibility of reporting the Periodic Income Tax Return of Article 23 through the e-Bupot application can be seen from the advantages possessed by e-Bupot. These advantages are expected to satisfy taxpayers considering that taxpayer satisfaction is the expectation aimed at by KPP in providing services. This has become an idea to conduct a research related to the Effectiveness and Feasibility of the Tax Reporting System Using e-Bupot on Taxpayer Satisfaction. (Harlim, 2019)

## **Literature Review**

This study uses measurements, one of which is the effectiveness of the system. McLeod in Susanto (2007, p. 41) defines system effectiveness as the information submitted must be in accordance with the needs of users in supporting a business process, including information must be presented in the right time, in the right format so that it is easy to understand, consistent with the previous format, the content is in accordance with current needs and complete or appropriate with requirements and conditions.

The effectiveness of the system can be measured by determining indicators that are in accordance with the problems studied. Indicators of the effectiveness of technology-based information systems according to Bodnar in Anggraini (2009, hal. 30), are data security indicators, time indicators relate to the speed and accuracy of information, accuracy indicators relate to the level of freedom from information output errors, report or output variations indicators relate to the completeness of information content and relevance indicators show the benefits resulting from the product or information output

Measurement of the implementation of the e-bupot system also uses a system feasibility assessment penilaian. According to Arifin (2014, hal. 2) The feasibility of the system is a measure of how profitable or how practical the development of an information system is to users. While the feasibility aspect according to O'Brien (2005, p. 340) are Organizational Feasibility, Economic Feasibility, Technical Feasibility and Operational Feasibility.

The use of online facilities is one of the appropriate means in reducing the possibility of misinformation between tax office and taxpayers. Therefore, the government issued Regulation of the Director General of Taxes Number PER – 04/PJ/2017 which discusses the use of the e-Bupot application to produce withholding tax slip, prepare and report Article 23 and/or Article 26 Income Tax Returns in the form of electronic documents at the website of the Director General of Taxes.

The implementation of e-Bupot is one of the right ways to fulfill tax obligations. For this reason, it is hoped that this step can meet taxpayer satisfaction. According to Kirana (2010, hal. 36) User satisfaction is the alignment between one's expectations and the results obtained from the developed information system. According to Nadeak (2012, hal. 17), there are 5 indicators to measure user satisfaction is Content, Accuracy, Format, Ease of use and Timeliness.

The satisfaction felt by taxpayers can arise because of the advantages possessed by the E-Bupot application system. This satisfaction indicates that the E-Bupot application system has succeeded in meeting the needs of taxpayers.

## **Hypothesis Development**

A good system should be effective, meaning that the information provided must be in accordance with the needs of taxpayers and present data in a right time, easy-to-understand format and in accordance with applicable regulations. These suitability factors can be used as indicators of whether taxpayers are satisfied with the e-Bupot system. Therefore, to prove whether the Effectiveness of the e-Bupot System has a relationship with taxpayer satisfaction. So the hypothesis is **H1: The effectiveness of the e-Bupot system has a positive effect on taxpayer**

### **satisfaction.**

A system should have good feasibility, namely by being able to benefit taxpayers from various aspects. A system that can minimize costs, the application is easy to use and easy to understand are some of the requirements for the feasibility of a system. The feasibility factor is also considered to be able to affect taxpayer satisfaction. Therefore, to prove whether the Feasibility of the e-Bupot System has a relationship with taxpayer satisfaction. So the hypothesis is **H2: The feasibility of the e-Bupot system has a positive effect on taxpayer satisfaction.**

The satisfaction felt by taxpayers can arise because of the advantages possessed by the e-Bupot application system. This satisfaction indicates that the e-Bupot application system has succeeded in meeting the needs of taxpayers such as saving time and costs. This is an example of the effectiveness and feasibility of the system. Therefore, to prove whether the Effectiveness and Feasibility of the e-Bupot System simultaneously have a relationship with taxpayer satisfaction. So the hypothesis is **H3: Effectiveness and Feasibility of the e-Bupot system simultaneously have a positive effect on taxpayer satisfaction.**

### **Methodology**

This study uses a quantitative approach with primary data obtained by distributing questionnaires to taxpayers who use e-Bupot. Obtained a sample of 40 taxpayers who meet the criteria of this study. The data analysis method used is descriptive analysis, followed by classical assumption test using normality test, multicollinearity test and heteroscedasticity test, then multiple linear regression analysis test. To get the final result in the form of a model for hypothesis testing, the coefficient of determination (R<sup>2</sup>) test, F test and T test.

### **Research Concept**

The operational definition of variables from this study are system effectiveness (X1), system feasibility (X2), and taxpayer satisfaction (Y). The effectiveness of the system can be measured by determining indicators that are in accordance with the problems studied. Indicators of the effectiveness of technology-based information systems according to Bodnar in Anggraini (2009, hal. 30) Data security indicators, time indicators, accuracy indicators, report variation indicators and relevance indicators. System feasibility is a measure of how profitable or how practical the development of an information system is to users (2014, hal. 2). Aspects of feasibility according to O'Brien (2005, p. 349) Organizational Feasibility, Economic Feasibility, Technical Feasibility and Operational Feasibility. User satisfaction can be defined as the alignment between one's expectations and the results obtained from the developed information system (2010, hal. 36). According to Nadeak (2012, hal. 17), there are 5 indicators to measure user satisfaction, namely Content, Accuracy, Format, Ease of use and Timeliness.

### **Data Analysis**

Based on the results of descriptive statistical analysis with a sample of 40 questionnaire respondents, the variable that has the highest average or mean value is the system feasibility variable (X2) on the Organizational Feasibility indicator. However, the variable that has the lowest average or mean value is also found in the system feasibility variable (X2) on the indicator *Economic Feasibility*. Taxpayer satisfaction variable (Y) on timeliness indicator is the only indicator that gets the lowest value, namely 1, which means strongly disagree. While all variables have a maximum value of 5 which means strongly agree.

Based on the results of the validity test using SPSS version 25, it can be seen that all items in the variables X1 System Effectiveness, X2 System Feasibility and Y1 Taxpayer Satisfaction can be declared valid because they have a greater r arithmetic value compared to r table 0.3120. Based

on the reliability test of the X1 variable, the effectiveness of the system can be said to be reliable because it has a Cronbach's alpha value  $> 0.60$ , which is 0.735. Variable X2 System Feasibility can also be said to be reliable because it has a Cronbach's alpha value  $> 0.60$  which is 0.757. The variable Y1 Taxpayer Satisfaction can also be said to be valid because it has a Cronbach's alpha value  $> 0.60$ , which is 0.810.

Based on the results of the normality test using the Kolmogorov Smirnov method, it can be said that the normality test is fulfilled because it has a significance value  $> 0.05$ , which is 0.161. Based on the multicollinearity test, it can be seen that the X1 System Effectiveness variable has a VIF value of 1.525 and a tolerance value of 0.656. The X2 System Feasibility variable also has a VIF value of 1.525 and a tolerance value of 0.656. The two variables can be said to have no symptoms of multicollinearity because the VIF is  $< 10$  and tolerance is  $> 0.10$ .

Based on the results of the heteroscedasticity test, it can be seen that in Figure 1 the dots are randomly distributed so that it can be said that there are no symptoms of heteroscedasticity. This is also confirmed by the glejser test which states that the variables X1 System Effectiveness and X2 System Feasibility have a significance value of  $> 0.05$ , which is 1,000.

Based on table 2, the results of multiple linear regression analysis can be obtained by the equation  $Y=2,208+0,676(X1)+0,255(X2)$ . The equation can be interpreted as a constant of 2.208 stating that if the system effectiveness variable (X1) and system feasibility (X2) has a value of 0 (zero), then the value of the taxpayer satisfaction variable (Y) is 2.208. The coefficient value of the system effectiveness variable (X) is 0.676. This explains that every time there is an increase in the system effectiveness variable (X1), taxpayer satisfaction (Y) will also increase by 0.676 assuming the coefficient value of the feasibility variable (X2) is fixed or constant. The coefficient value of the system feasibility variable (X2) is 0.255.

Based the result test SPSS, it can be seen that the calculated f is 25,482  $>$  f table is 3.25 (df1 = 2, df2 = 27) with a significance value of 0.000  $<$  0.05. This proves that the variables X1 System Effectiveness and X2 System Feasibility have a simultaneous effect on the variable Y1 Taxpayer Satisfaction.

Based on table 2, it can be seen that the results of the t test for the X1 variable System Effectiveness on the Y variable Taxpayer satisfaction is 4.635 which means t count  $>$  t table (4.635  $>$  2.02619) and has a significance value of 0.000  $<$  0.05 so that it proves that the variable X1 System Effectiveness has a partial influence with the variable Y Taxpayer Satisfaction. While the results of the t test for the X2 System Feasibility variable to the Y variable Taxpayer satisfaction is 1.676 which means t count  $<$  t table (1.676  $<$  2.02619) and has a significance value of 0.102  $>$  0.05 so that it proves that the X2 System Feasibility variable does not have a partial effect on the variable Y Taxpayer satisfaction.

Based on the resulta SPSS if the R value is 0.761. This shows that the variables X1 System Effectiveness, X2 System Feasibility and Y Taxpayer Satisfaction have a strong relationship. The value of the coefficient of determination R Square is 0.579 or 57.9%, which means that the magnitude of the influence of the X1 and X2 variables on the Y variable is 57.9%.

## DISCUSSION

The results of this study can be seen from the hypothesis test which states that the System Effectiveness and Feasibility of the e-Bupot system have a simultaneous or joint effect on taxpayer satisfaction. This supports previous research, namely the research of Mirza Ayu, Suhadak and Rizki Yudhi (2015, hal. 6) which states that the System Effectiveness and Feasibility of the e-Bupot system have a simultaneous or joint effect on taxpayer satisfaction.

Based on the results of partial hypothesis testing, it can be seen that the effectiveness of the e-Bupot system has a significant effect on taxpayer satisfaction. These results support the theory of system effectiveness mentioned by Bodnar in Anggraini (2009, hal. 30) The indicators

of accuracy and relevance of data are indicators that most respondents agree on because the e-Bupot system has shown benefits because it analyzes, processes and presents data well. This supports previous research by Harlim (2019, hal. 9) which states that the tax reporting system has a positive effect on taxpayer satisfaction in terms of service quality.

Based on the results of the partial hypothesis test, it can also be seen that the feasibility of the system has no effect on taxpayer satisfaction. This causes differences in the results of research regarding the feasibility of the system with taxpayer satisfaction by the research of Mirza Ayu, Suhadak and Rizki Yudhi (2015, hal. 6) which states that the feasibility of the system affects taxpayer satisfaction. This can be caused by several factors, the first is the difference in indicators in the study. The system feasibility indicators used in this study are Organizational Feasibility, Economic Feasibility, Technical Feasibility and Operational Feasibility. Whereas in previous studies the indicators used were only Economic Feasibility, Technical Feasibility and Operational Feasibility. The previous researchers did not use Organizational Feasibility because they used individual taxpayers as the research sample. While in this study using corporate taxpayers as the research sample.

The second factor is the difference in the system under study. Previous researchers examined the e-Filling system while this study examined the e-Bupot system. As can be seen, e-Filling and e-Bupot are different systems even though the systems are still the same under the auspices of the Directorate General of Taxes. In table 1 descriptive statistics, it can be seen that the results of the research questionnaire on the Economic Feasibility indicator are the least approved indicators with an average value of only 3.750 because according to taxpayers the e-Bupot system does not affect taxpayers from an economic perspective such as saving costs and increasing income. taxpayer. After the researchers conducted an in-depth discussion with the respondents, according to the respondents, the feasibility of the e-Bupot system with indicators did not significantly affect taxpayer satisfaction from economic factors. Because the company has large enough funds and does not really affect the company's expenses not to use e-Bupot. This is different from previous research which states that economic indicators have an influence because the respondents of previous research are individual taxpayers who can benefit economically because they do not need to come to the tax office to do tax reporting.

Based on the statistics result, it can be seen that the taxpayer satisfaction variable (Y) on the timeliness indicator gets the second lowest average of 3.850 and the lowest minimum value is 1 or strongly disagrees. The indicators of speed and timeliness on the system effectiveness variable also have the third lowest value, which is 3,900. This supports previous research by Widyadinata and Toly (2014, hal. 10) which states that the timeliness variable does not affect taxpayer satisfaction. After the researchers conducted an in-depth discussion on this indicator, this was caused by the e-Bupot system server which sometimes cannot or is difficult to access when taxpayers want to report their taxes. This certainly makes it difficult for taxpayers to report their taxes and can cause delays in reporting.

## Conclusion

The results of this study indicate that the effectiveness of the e-Bupot system has a partial effect on taxpayer satisfaction while the feasibility of the e-Bupot system has no partial effect on taxpayer satisfaction. However, the effectiveness of the system and the feasibility of the e-Bupot system can have a simultaneous or joint effect on taxpayer satisfaction.

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