

EFFECTIVENESS OF TAXPAYER IDENTIFICATION NUMBER PREPARATION SERVICES THROUGH THE E-REGISTRATION SYSTEM AT KPP PRATAMA SUKABUMI

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KEYWORDS

Effectiveness; Taxpayer; Identification Number Preparation Services

ABSTRACT

The tax revenue target from 2018-2020 continues to increase as well as the realization of tax revenue from year to year has increased even though tax revenue continues to increase, but this revenue has not reached the predetermined target, in achieving the tax target requires awareness from taxpayers and compliance taxpayers in fulfilling their obligations in paying taxes in accordance with applicable regulations. One of the causes of not achieving the tax revenue target is the low compliance of the taxpayers themselves. This study aims to determine the effectiveness of the service for making taxpayer identification numbers through the e-registration system at the Sukabumi Pratama Tax Service Office. In this study the research method used is a qualitative method with a descriptive approach. The inhibiting factor for submitting an NPWP through the e-registration application in the field is the lack of public awareness to apply for an NPWP, besides that there is a lack of public understanding of the use of the e-registration system in registering NPWP and also there are still network disturbances when accessing the e-registration application

INTRODUCTION

E-Registration is a form of electronic system for online registration (Jawas, 2017). Making an NPWP by e-regritation is through internet access to the Directorate General of Taxes website at <http://www.pajak.go.id> by selecting (clicking) the e-registration menu. After that, taxpayers are required to enter the required personal data based on identification (KTP / SIM / Passport) and then taxpayers can choose between uploading, submitting directly, or sending printouts of completed forms along with the required documents via postal delivery services to the Primary Tax Service Office (KPP) or the local Taxation Counseling and Consultation Service Office (KP2KP) (Alam & Nirwana, 2020).

The implementation of the e-registration system has been effectively used since 2005, namely since the issuance of the Decree of the Director General of Taxes Number: KEP-173/PJ/2004 dated December 7, 2004 concerning Procedures for Registration and Elimination of Taxpayer Identification Numbers as well as Confirmation and Revocation of Taxable Entrepreneurs with the E-Registration System which has been updated with the Regulation of the Director General of Taxes Number PER/24/PJ?2009 dated March 16, 2009 concerning Procedures for Registration of Taxpayer Identification Numbers and/or Confirmation of Taxable Entrepreneurs and Changes in Taxpayer Data and/or Taxable Entrepreneurs with the E-Registration System (Bandyono & Chaerul, 2019).

With the development of existing technology, of course, the method of NPWP registration electronically is more practical than the manual creation service (Dharma,

2004). Public access becomes easier because there is no need to visit the Tax Office which may be far from the position or residence of the taxpayer. Especially if the relevant tax agency, in this case the Tax Service Office (KPP) or the Tax Counseling and Consultation Service Office (KP2KP) can provide services for online NPWP registration for people who may not be very familiar with its application. With services through the e-registration system, the public does not need to be bothered to have an NPWP, so the number of registered taxpayers will increase which is expected to contribute to increasing revenue from the tax sector (Dunn, 2015).

The West Java region, especially Sukabumi City as a metropolitan city, has the potential for a large number of taxpayers, which will automatically have an impact on increasing state revenue from the taxation sector. Sukabumi City is one of the areas that contributes to state revenue in the tax sector. The following is a table of tax revenue of KPP Pratama Sukabumi City from 2018-2020 (Yanti, 2020).

Table 1 Tax Revenue of KPP Pratama Sukabumi in 2018-2020

Year	Total Registered Taxpayers	Target	Revenue	Achieved
2018	385,681	1.307.664.320.000	1.117.486.262.795	85,46%
2019	431,664	1.437.487.596.000	1.285.292.318.090	89,41%
2020	625,102	1.252.929.230.000	1.127.737.997.583	90,01%

Based on the data above, it is known that the tax revenue target from 2018-2020 continues to increase as well as the realization of tax revenue from year to year has increased even though tax revenue continues to increase, but this revenue has not reached the predetermined target, in achieving the tax target, awareness of taxpayers and taxpayer compliance in fulfilling their obligations to pay taxes in accordance with applicable regulations. One of the causes of not achieving the tax revenue target is the low compliance of the taxpayer itself (Handoko, 2003).

KPP Pratama Kota Sukabumi is an agency specifically assigned to serve taxation activities in the Warudoyong Sub-district area which consists of five villages, namely Sukakarya Village, Dayeuhluhur Village, Nyomplong Village, Benteng Village, Warudoyong Village (Mutiarin & Zaenudin, 2014). In terms of location, the location of KPP Pratama Kota Sukabumi can be said to be quite far from the five villages it serves. This can be one of the factors that cause taxpayers to be reluctant or discourage them from visiting the office to obtain the tax services they need, one of which is the service of making a Taxpayer Identification Number (NPWP) to register themselves as registered taxpayers at KPP Pratama Sukabumi City, considering the time and costs that must be sacrificed to reach the location of the office. However, with the launch of the online Taxpayer Identification Number (NPWP) service through the e-registration system, it is expected to be an alternative way to register as a new taxpayer because its use can be done anywhere and anytime, but of course it must be connected to an internet connection (Nadila, 2018).

Based on preliminary observations obtained by researchers in the field, there is a phenomenon seen by researchers, namely tax revenue has not reached the predetermined target even though there is an increase every year (Rahmadana et al., 2020). In addition, prospective NPWP applicants still experience difficulties in completing the e-registration application. This is evidenced by one of the uploads of the

Sukabumi City community who complained on the Instagram comment feature of KPP Pratama Sukabumi, as follows:



Figure 1 Instagram comment feature of KPP Pratama Sukabumi

Based on the background description above, the author is interested in conducting research with the title: "Effectiveness of Taxpayer Identification Number Making Services through the E-Registration System at KPP Pratama Sukabumi City".

LITERATURE REVIEW

Effectivity

According to (Effendy & Krause, 2019) effectiveness is defined as "communication whose process achieves the planned objectives in accordance with the budgeted costs, the set time and the specified number of personnel."

Public service

According to Sinambela in (Monoarfa, 2012) Service is any activity that is profitable in a collection of unity, and offers satisfaction even though the results are not tied to a physical product.

E-Registration System

The e-registration system is a taxpayer registration system and the confirmation of taxable entrepreneurs and changes in taxpayer and taxable entrepreneur data via the internet which is directly connected online with the Directorate General of Taxes (Regulation of the Director General of Taxes Number 24 of 2009 concerning Procedures for Registration of Taxpayer Identification Numbers and / or Confirmation of Taxable Entrepreneurs and Changes in Taxpayer Data and / or Taxable Entrepreneurs with the E-Registration System) (Sigalingging, 2015)

Premise

The premise in this study, namely the Effectiveness of Taxpayer Identification Number Making Services through the E-Registration System at KPP Pratama Sukabumi, is less effective because there are still many obstacles or obstacles experienced in making Taxpayer Identification Numbers (NPWP) through the e-registration system including, if the taxpayer chooses to submit the required file through postal delivery services, the speed or duration of the file arriving at the KPP will depend on the performance of the post (Siagian, 2005). The E-Registration system was created as one of the conveniences provided or offered by the DGT to the public in terms of NPWP making services. But the problem is, the level of IT literacy of the Indonesian people is still low. The socialization

of this system is still lacking because there are still many taxpayers who do not know about the existence of this online registration system. This will certainly have an impact on the Effectiveness of NPWP Making Services through the E-Registration System at KPP Pratama Sukabumi (Sedarmayanti & Rahadian, 2018).

RESEARCH METHOD

In this research, the research method used is a qualitative method with a descriptive approach. So that this research which uses qualitative methods with a descriptive approach is used to determine the Effectiveness of Taxpayer Identification Number Making Services through the E-Registration System at KPP Pratama Sukabumi City.

The unit of analysis to be studied is the Sukabumi City Primary Taxation Service Office. The informants in this study are:

1. Key Informants, Key informants are people or sources who are considered to know the most about the object of research. In this case, researchers interviewed several sources at the Sukabumi City KPP using purposive sampling techniques.
2. Complementary Informants Complementary informants are subjects who are considered to know the object under study, namely some taxpayer communities that researchers meet using Incidental Sampling techniques.

The stages in data collection are observation, interview, and documentation. The data validation used in this research is the credibility test using triangulation techniques. The data analysis technique used in the field in this study is using the Milles and Huberman model, namely Data Reduction, Data Display, Data Collection, and Decision Making or verification.

RESULT AND DISCUSSION

e-Registration or Online Taxpayer Registration System is an application system part of the Tax Information System within the Directorate General of Taxes of the Ministry of Finance based on hardware and software connected by data communication devices used to manage the Taxpayer registration process. This system is divided into two parts, namely the system used by Taxpayers which functions as a means of online Taxpayer registration and the system used by Tax Officers which functions to process Taxpayer registration. The e-Registration program is a program that is well known by the public related to taxes, such as taxpayers and tax officials. This program was developed by the Directorate General of Taxation and is used to manage the online taxpayer registration process. The procedure for submitting NPWP services through the e-registration application has been carried out properly in accordance with PER-04/PJ/2020. Every community or agency that has fulfilled the objective and subjective requirements is required to register an NPWP at the KPP whose working area includes the residence or domicile of the Taxpayer. The NPWP registration service at KPP Pratama Kota Sukabumi is carried out no later than one working day when all requirements have been considered complete by the tax authorities. From the research results, the number of registered taxpayers through the e-registration application at the Sukabumi City Primary Tax Service Office has increased from 2018 to 2020 and the manual is no longer used. It can be concluded that at the Primary Tax Service Office, Sukabumi City, the use of e-registration has been maximized so that no registered taxpayer data has been found through the manual for the past 3 years. The e-Registration system was developed with the aim of facilitating the NPWP registration process for taxpayers. This system can provide facilities that

enable taxpayers to register their NPWP online, thus facilitating the registration process and reducing the time needed to register. However, there may be obstacles encountered such as lack of public awareness to apply for NPWP, lack of public understanding of the use of the e-registration system in registering NPWP and also network disturbances when accessing the e-registration application.

The inhibiting factor for submitting an NPWP through the e-registration application in the field is the lack of public awareness to apply for an NPWP, besides that there is a lack of public understanding of the use of the e-registration system in registering NPWP and also there are still network disturbances when accessing the e-registration application. The efforts of the KPP Pratama City of Sukabumi to overcome the obstacles to implementing e-registration are by conducting outreach activities to the public both directly and indirectly, such as spoken tax, tax volunteers, tax goes to school, and online tax learning services.

There are several obstacles that can be experienced in making NPWP through the e-Registration system. Some of them are 1) Lack of public awareness to apply for NPWP, so that there are still many people who have not been registered as taxpayers; 2) The lack of public understanding of the use of the e-registration system in registering NPWP. Some people may not yet know the method or procedure for registering an NPWP through the e-Registration system; 3) There are still network problems when accessing the e-registration application. This can make the registration process more difficult or delay the registration process; 4) Lack of internet access or hardware required to access the e-Registration application; 5) Delays in filling in the required data in the NPWP registration process, resulting in delays in the registration process. 6) Lack of awareness from the public about the importance of having an NPWP, which causes a lack of interest from the public to register. 7) Lack of understanding from the public about the NPWP registration procedure, causing difficulties in filling out the registration form correctly and completely; 8) Lack of support from KPP in providing information and guidance on how to register an NPWP through the e-Registration system; 9) There are still people who are more comfortable registering their NPWP manually than through the e-Registration system; and 10) There are still other problems such as data security issues that can cause people to hesitate to fill in their personal data.

Those are some of the obstacles experienced in making NPWP through the e-Registration system. However, the KPP Pratama City of Sukabumi can make efforts to overcome these obstacles by conducting online socialization activities and tax learning services.

KPP strives to provide good and effective services in serving the NPWP through the e-Registration system. However, customer satisfaction related to service performance can vary from one individual to another and also depends on other factors such as the quality of service received, time spent on registration, and errors that occur in the registration process. However, the results of the research conducted show that at the Sukabumi City Primary Tax Service Office, the use of e-registration has been maximized so that no registered taxpayer data has been found through manuals in the past 3 years.

From the results of the research conducted, it shows that at the Primary Tax Service Office in Sukabumi City, the use of e-registration has been maximized so that no registered taxpayer data has been found through manuals in the past 3 years. This shows that KPP Pratama Sukabumi has made efforts to simplify the NPWP registration process for taxpayers and make services more effective and efficient. However, there may be

obstacles encountered such as lack of public awareness to apply for NPWP, lack of public understanding of the use of the e-registration system in registering NPWP and also network disturbances when accessing the e-registration application. The efforts made by the KPP Pratama Sukabumi City in overcoming these obstacles, such as socialization activities and online tax learning services, show that KPP Pratama Sukabumi is trying to provide good and effective service in serving the NPWP through the e-Registration system. However, be sure to verify with the appropriate authorities to get definite and up to date answers.

According to the results of the research conducted, KPP Pratama Sukabumi conducts outreach activities to the public regarding making NPWP through the e-Registration system. This socialization activity is carried out both directly and indirectly, such as through speaking tax, tax volunteers, tax goes to school, and online tax learning services. It is hoped that this socialization activity will increase public awareness and understanding of the use of the e-registration system in NPWP registration so that it can facilitate the NPWP registration process for taxpayers. But make sure to verify with the authorities to get definite and up to date answers.

CONCLUSION

The inhibiting factor for submitting an NPWP through the e-registration application in the field is the lack of public awareness to apply for an NPWP, besides that there is a lack of public understanding of the use of the e-registration system in registering NPWP and also there are still network disturbances when accessing the e-registration application. The efforts of the KPP Pratama City of Sukabumi to overcome the obstacles to implementing e-registration are by conducting outreach activities to the public both directly and indirectly, such as spoken tax, tax volunteers, tax goes to school, and online tax learning services.

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