

Reporting of Individual Taxpayer Annual Returns with E-Filing for Employees

*Individual Taxpayer
Annual Returns*

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ABSTRACT

The tax socialization activity at PT. Medikarya Utama aimed to enhance employees' understanding and awareness of filing Individual Taxpayer Annual Returns (SPT) through the E-Filing system. E-Filing, an electronic service provided by the Directorate General of Taxes (DJP), offers convenience and efficiency in tax reporting. This activity was held at PT. Medikarya Utama, Cicurug, Sukabumi, involving all company employees. The results showed improvements in tax literacy, technical understanding of E-Filing, and tax compliance levels. Additionally, the program boosted employees' confidence in independently filing their taxes. However, some challenges were identified, such as limited digital literacy and technology access among certain employees. To address these issues, the company provided targeted assistance, intensive training, and adequate technological facilities at the workplace. This initiative not only positively impacted the employees but also demonstrated the company's commitment to tax compliance and contributing to state revenue. By enhancing employees' capacity to utilize E-Filing, PT. Medikarya Utama supports government efforts to promote digital transformation in taxation.

Keywords: *E-Filing, Individual Taxpayer SPT, Tax Socialization, Tax Compliance*

ABSTRAK

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Sosialisasi perpajakan di PT. Medikarya Utama bertujuan meningkatkan pemahaman dan kesadaran karyawan mengenai pelaporan Surat Pemberitahuan Tahunan (SPT) Wajib Pajak Orang Pribadi melalui sistem E-Filing. E-Filing, sebagai layanan elektronik dari Direktorat Jenderal Pajak (DJP), menawarkan kemudahan dan efisiensi dalam pelaporan pajak. Kegiatan ini diselenggarakan di PT. Medikarya Utama, Cicurug, Sukabumi, dengan melibatkan seluruh karyawan perusahaan. Hasil kegiatan menunjukkan peningkatan literasi perpajakan, pemahaman teknis penggunaan E-Filing, dan tingkat kepatuhan pajak. Selain itu, sosialisasi berhasil meningkatkan kepercayaan diri karyawan dalam melaporkan pajak secara mandiri. Namun, beberapa kendala diidentifikasi, seperti keterbatasan literasi digital dan akses teknologi, yang dialami sebagian karyawan. Untuk mengatasi hal ini, perusahaan memberikan solusi berupa pendampingan khusus, pelatihan intensif, serta penyediaan fasilitas teknologi yang memadai di lokasi kerja. Kegiatan ini tidak hanya berdampak positif pada karyawan, tetapi juga menunjukkan komitmen perusahaan terhadap kepatuhan perpajakan dan kontribusi pada penerimaan negara. Dengan peningkatan kapasitas karyawan dalam memanfaatkan E-Filing, PT. Medikarya Utama turut mendukung upaya pemerintah dalam mendorong transformasi digital di bidang perpajakan.

Kata kunci: E-Filing, SPT Wajib Pajak Orang Pribadi, Sosialisasi Perpajakan, Kepatuhan Pajak

INTRODUCTION

Tax reporting is an obligation that must be fulfilled by every Taxpayer, both individuals and business entities, in accordance with the tax provisions in force in Indonesia. Individual Taxpayers who have met the requirements as tax subjects must report their income every year through the Annual Income Tax (*Pemberitahuan Pajak Penghasilan/PPH*) Notification Letter (*Surat Pemberitahuan Tahunan/SPT*) (Lubis & Putri, 2020). Along with the development of technology, the Directorate General of Taxes (*Direktorat Jenderal Pajak/DJP*) has provided an electronic SPT reporting system through E-Filing. E-Filing simplifies the tax reporting process because it can be accessed online, without the need to come directly to the tax office (Efriyana et al., 2020). However, there are still many Taxpayers, especially individuals, who do not fully understand how to use E-Filing, so socialization regarding its use is very important. This activity was carried out at PT. Medikarya Utama, Cicurug, Sukabumi, which is engaged in the production of medical devices. This socialization aims to provide a deeper understanding of SPT reporting using E-Filing and improve employee tax compliance.

The use of E-Filing in tax reporting is in line with the government's efforts to improve efficiency and transparency in the taxation system in Indonesia. Through E-Filing, Taxpayers can report their Annual Tax Returns (*Surat Pemberitahuan Tahunan/SPT*) more quickly and practically without having to visit the tax office (Tjondro et al., 2019; Wangsa, 2020; Meiryani et al, 2022). This is very helpful, especially for Taxpayers who have limited time. With this online system, it is hoped that there will be no more reasons for Taxpayers to delay or not report their taxes, so that their tax reporting can increase (Wambongo, 2019; Night & Bananuka, 2020). However, although E-Filing provides many conveniences, challenges in its implementation remain, especially related to the understanding and technological literacy of Taxpayers. Many individuals are not yet fully familiar with how to use this system, so wider socialization is needed. The socialization carried out at PT. Medikarya Utama, for example, aims to provide education on the procedures for reporting SPT through E-Filing and encourage increased tax compliance among company employees. With a better understanding, employees can make optimal use of this system and report their taxes on time (Artika & Aisyah, 2023; Indriani & Ramli, 2024). In addition to ease of access, E-Filing also offers security in tax reporting. This system is designed to protect Taxpayers' personal data and information, so that the reporting process can be carried out safely without worrying about data leaks. The security features implemented by the Directorate General of Taxes (DGT) include data encryption and double authentication, which ensures that only authorized parties can access the information. This provides a sense of security for Taxpayers who are often concerned

about the risk of data misuse in online reporting (Nurjanah et al., 2020; Supriatiningsih & Jamil, 2021).

On the other hand, although E-Filing technology makes reporting easier, this process still faces several obstacles in the field. One of the main obstacles is the difficulties faced by Taxpayers who are not used to using digital technology, especially those who do not have easy access to the internet or technological devices (Arewa & Davenport, 2020; Wassermann & Bornman, 2020; Arum, 2024). This problem is often experienced by individuals who live in areas with inadequate digital infrastructure. Therefore, the government needs to continue to strive to improve digital literacy and expand internet access throughout the country to ensure that all Taxpayers can make good use of E-Filing. In addition to technological constraints, adaptation to system changes is also a challenge for some Taxpayers. Many of those who are used to reporting taxes manually find it difficult to switch to an online system. Anxiety and confusion in using E-Filing often arise, especially for those who have no experience in using digital platforms. Continuous socialization and adequate technical support are essential to help Taxpayers adapt to these changes. In this case, the role of the Directorate General of Taxes and related agencies is crucial in providing clear guidance and easily accessible assistance services. Although there are still some obstacles in its implementation, the benefits offered by this system are much greater. With support from the government, companies, and the community, E-Filing can be an effective solution to improve tax compliance in Indonesia. The development and improvement of E-Filing features and services in the future will be key to strengthening a more transparent, efficient, and accountable tax system.

LITERATURE REVIEW

The context of taxation, a deep understanding of tax obligations is an important aspect for every Taxpayer. One of the challenges faced by many individuals is awareness of the obligation to report taxes, which is often influenced by a lack of information or understanding of applicable tax regulations. Socialization activities at PT. Medikarya Utama aim to bridge this gap by providing more comprehensive education to employees regarding their tax rights and obligations. By utilizing E-Filing, Taxpayers not only speed up the reporting process, but also gain advantages in terms of ease of integrated recording and reporting (Juliana, 2020; Septa Timisela, 2023). E-Filing allows Taxpayers to store tax data electronically, making it easier to revise or update information if necessary. This is very useful when there are changes to personal data or financial circumstances that need to be reported. In addition, the notification and reminder feature available in the E-Filing system also help Taxpayers not to miss the tax reporting deadline.

The importance of socialization lies not only in introducing the system, but also includes an explanation of the benefits of good tax reporting. Many individuals do not realize that tax compliance can have a positive impact not only on themselves but also on the country's economic development. Taxes collected from the public are used to fund various government programs, including infrastructure, education, and health services. By increasing tax compliance, individuals indirectly contribute to the country's social and economic development (Abada & Winarsih, 2024 Triyanto & Tarmidi, 2024). One approach that can be applied in socialization is to hold an interactive Q&A session. In this session, employees can ask the resource person directly about the difficulties or confusion they face in using E-Filing. This not only helps to explain specific questions but also creates a supportive atmosphere for sharing experiences and solutions. Employee involvement in discussions can increase their understanding and interest in better tax reporting.

In addition, training held in the company environment can also focus on real case studies related to tax reporting. By raising examples of situations faced by employees, training can be more relevant and easier to understand. In this case, a simulation of the SPT reporting process using E-Filing can be an effective tool (Pundissing, 2023). Employees can be taught the reporting steps from start to finish by using the E-Filing platform directly. This practical experience is very important to build employee

confidence in using this new system. In addition to the technical challenges faced, mentality and attitude issues can also be a barrier for some individuals in adapting to the E-Filing system. Some Taxpayers may feel uncomfortable using new technology or fear errors in reporting. Therefore, it is important for companies to create a positive culture towards tax reporting and the use of E-Filing. This can be done by encouraging open discussions about tax reporting experiences and sharing tips or tricks for using E-Filing effectively.

The role of companies in improving tax compliance also includes developing internal policies that support tax awareness among employees (Twum, 2020; Ghani, 2020). For example, companies can set policies to facilitate employees who want to learn more about taxes, including providing time to attend tax-related training or workshops. By creating an environment that encourages learning, companies can help employees feel more comfortable and confident in fulfilling their tax obligations (Klapper, 2023; Almerri, 2023).

The government's commitment to improving the tax system is also very important. In order to support the implementation of E-Filing, the government needs to continue investing in the development of digital infrastructure, including improving internet access in remote areas. This will ensure that all Taxpayers, regardless of their location, have the opportunity to use the E-Filing system without any obstacles. In addition, the government can also launch digital literacy programs aimed at increasing public understanding of the use of technology in tax reporting (Opiso et al., 2023; Rahmawati & Ramli, 2024). To ensure that E-Filing remains relevant and effective, the DGT needs to periodically update the existing system and features according to user needs (Artika & Aisyah, 2023). Feedback from Taxpayers who have used E-Filing must be considered and used as a basis for improving the system. Through active community involvement in system development, the DGT can create a platform that not only meets tax reporting needs but is also user-friendly.

The success of E-Filing implementation is also inseparable from the support of companies and agencies where Taxpayer's work. Companies, such as PT. Medikarya Utama, can play an active role in improving employee tax compliance by providing training or workshops related to the use of E-Filing. In addition, companies can also encourage their employees to report taxes on time by providing the necessary information and technical guidance. With the collaboration between the government and the private sector, the level of tax compliance among company employees is expected to increase significantly. Overall, the implementation of E-Filing as a tax reporting system in Indonesia is a step forward in efforts to digitize public services.

METHODS

The socialization of the use of E-Filing for Annual Tax Returns (*Surat Pemberitahuan Tahunan/SPT*) reporting at PT. Medikarya Utama is designed so that participants understand and implement E-Filing effectively. The first stage is preparation, which involves identifying training needs through a questionnaire. Based on the results, materials are prepared covering tax obligations, filling out SPTs, and technical steps for E-Filing that are appropriate to the level of understanding of the participants, supported by visual materials and simulations. The implementation of the socialization is carried out face-to-face in several sessions. The first session introduces the basics of taxation, the second session discusses the technical use of E-Filing, and the third session is a live simulation where participants try to fill out SPTs with the help of a facilitator. A question-and-answer session at the end provides an opportunity for clarification. The SPT filling simulation using case studies allows participants to experience the use of E-Filing in realistic tax situations. The facilitator supervises and provides guidance to ensure that the procedures are carried out correctly. Evaluation is carried out using a questionnaire and SPT filling simulation test to assess participant understanding and the effectiveness of the socialization. Post-socialization services in the form of individual assistance and digital

support are also provided to help employees report their taxes correctly and on time until the SPT reporting deadline ends.

RESULTS

The socialization carried out at PT. Medikarya Utama aims to improve employee tax literacy and make it easier for them to report their Annual Income Tax (*Pemberitahuan Pajak Penghasilan/PPH*) Annual Tax Returns (*Surat Pemberitahuan Tahunan/SPT*) via E-Filing. After the socialization activity took place, quite significant results were seen in several aspects, although there were some obstacles faced by some participants. The results of this socialization activity showed that most participants had a better understanding of SPT reporting using E-Filing. Before the socialization was carried out, many employees had limited knowledge about taxation, especially in terms of SPT reporting. One of the main focuses of this socialization was to provide a deep understanding of the importance of timely tax reporting and the consequences of negligence in reporting SPT. After the socialization activity, the majority of participants showed an increase in tax literacy. This indicator can be seen from the high positive response shown by participants in the evaluation session, where they admitted to better understanding their tax obligations as Individual Taxpayers, as well as the process that must be followed to report SPT using E-Filing. This is in line with research by Tanuwijaya & Setyawan (2021), which shows that socialization can increase literacy.

In addition, this socialization also placed special emphasis on the benefits of using E-Filing in SPT reporting, which include ease of access, time efficiency, and data security. Participants not only understand the administrative aspects, but also understand the objectives of the government's tax policy that encourages digitalization in tax reporting. With this understanding, many participants who previously did not routinely report their SPT on time, began to realize the importance of tax compliance and showed a commitment to report taxes on time through E-Filing in the future. A significant increase in tax literacy was accompanied by an increase in technical skills in using E-Filing. The simulation conducted during the socialization session gave participants direct experience in filling out SPT independently. From the simulation results, most employees were able to complete the SPT with a little help from the facilitator. Participants who previously had no experience in using the online system managed to complete the filling stages, from logging in to sending the SPT. However, although the results were positive, some participants, especially seniors, had difficulty understanding some technical aspects of E-Filing. These difficulties were generally related to the operation of the technology, such as how to upload supporting documents and the process of filling in certain columns in the SPT form. To overcome this problem, additional technical assistance was provided after the simulation session, where participants who needed assistance could consult directly with the facilitator.

The level of tax compliance is one of the important indicators in measuring the effectiveness of this socialization. Before this activity was carried out, some employees did not report their SPT routinely or reported their SPT after the specified deadline. Through this socialization, many participants began to realize the importance of timely SPT reporting and the impact of violating tax provisions. This can be seen from the increased commitment shown by participants in reporting their SPTs on time using E-Filing. This level of compliance is also driven by a better understanding of the sanctions and fines imposed on Taxpayers who are late or do not report their taxes. With clearer information about tax obligations and potential legal consequences, participants feel encouraged to be more disciplined in reporting their taxes in the future (Farrar & King, 2023). In addition, several participants who previously faced obstacles in filling out their SPTs also stated that they would take advantage of the assistance provided by the company to ensure that their reporting is in accordance with applicable provisions.

Although the results of this socialization show a lot of progress, several challenges are still faced by employees in utilizing E-Filing. The two main challenges identified during this activity are low digital literacy among certain participants and limited internet access

for some employees who live in rural areas. Low digital literacy is one of the main obstacles in the implementation of E-Filing among employees, especially for those who come from senior circles. Participants who are less familiar with digital technology face difficulties in understanding the various steps involved in the process of filling out the SPT online. This includes problems in registering an account, logging into the system, and navigating the E-Filing platform.

These digital literacy obstacles are not only limited to technical skills, but also include difficulties in keeping up with the ever-changing developments in technology. For some participants, the change from a manual to a digital system is a challenge in itself. Although they have received socialization and simulations, their understanding of technology still requires further improvement. Therefore, it is important for companies to provide additional training or ongoing assistance so that employees can be more comfortable and accustomed to using E-Filing. In addition to digital literacy, limited internet access is also a challenge for some employees. Several participants who live in rural areas or areas with unstable internet connectivity said that they often experience obstacles when trying to access E-Filing from home. This problem is especially experienced by employees who live far from the city center, where the internet infrastructure is inadequate. This limited internet access can hinder the online SPT reporting process, because the E-Filing system requires a stable connection to upload documents and complete the form filling. For employees who experience this obstacle, they usually have to find other alternatives, such as coming to the tax office in person or using internet facilities at work.

CONCLUSION

The socialization of tax reporting through E-Filing at PT. Medikarya Utama has succeeded in increasing employee understanding and compliance with tax obligations, facilitating the reporting of Annual Income Tax (*Pemberitahuan Pajak Penghasilan/PPH*) Annual Tax Returns (*Surat Pemberitahuan Tahunan/SPT*), and optimizing the use of the DGT E-Filing system. Before the socialization, many employees did not understand their tax obligations, which often delayed SPT reporting. After the socialization, tax literacy and technical skills increased, and the majority of employees were able to operate E-Filing independently. Increased awareness of the importance of taxes in national development encourages a commitment to reporting taxes on time, thereby reducing the risk of administrative sanctions. Obstacles faced include low digital literacy, especially among senior employees, and limited internet access. To overcome this, the company provides written instructions, assistance, and internet access in the office. It is hoped that a better tax reporting culture can be formed among employees, with company support in the form of regular training and internet access. Interactive methods such as workshops and collaboration with the DGT for further training are proposed to increase the effectiveness of socialization in the future. Further E-Filing training is recommended for employees who have difficulties. Companies should provide computers with internet access in the office. Regular assistance by an internal tax team or consultant is essential to ensure employees understand and are able to report their Annual Tax Returns (*Surat Pemberitahuan Tahunan/SPT*) independently.

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