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Analysis of Annual Spt Reporting Article 21 Before and After the Implementation of the E-Filing System at PT Surya Toto Indonesia, Tbk

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Abstract: The purpose of this research is to understand and gather information on how the employees of PT. Surya Toto Indonesia fulfill their obligations as taxpayers in reporting their Annual Income Tax Return (SPT) for PPh 21, to identify the advantages and disadvantages of the e-filing system, and to explore several efforts to overcome the challenges associated with this system. It also aims to examine the differences in reporting the Annual Income Tax Return (SPT) for PPh 21 before and after the implementation of the e-filing system. The data processed in this research is sourced from primary data, which includes qualitative data from interviews and the company profile of PT. Surya Toto Indonesia, Tbk, and quantitative data related to the calculation of PPh 21 on irregular income for employees. The findings of this study indicate that the employees of PT. Surya Toto Indonesia have fulfilled their obligations as taxpayers in reporting the Annual Income Tax Return for PPh 21. In the implementation of the e-filing system, there are both advantages and disadvantages. Differences have been noted before and after the implementation of the e-filing system in terms of the Notification Letter Form (SPT), tax calculation procedures, time/place effectiveness, efficiency, archiving, data submission of the SPT, and taxpayer compliance.

Keyword: Tax Return (SPT), E-Filing, Taxpayer

INTRODUCTION

According to (Mardiasmo, 2018) taxes are public contributions to the State (which can be imposed) owed by those who are obliged to pay according to general regulations (Law) by not getting a direct counterpresentation that can be shown and which is used to finance public expenditures to organize the government. According to (Puspita, 2011) put forward the definition of income tax as a tax imposed on tax subjects on income received or earned in the tax year. The definition of income in this Act does not pay attention to the existence of income from a particular source, but to the existence of additional economic capacity.

The object of income tax, namely any additional economic capacity received or obtained by the taxpayer, whether originating from Indonesia or from outside Indonesia, which

can be used or consumed to increase the wealth of the taxpayer concerned by name and in any form. The tax collection system in Indonesia is Self Assessment. Self Assessment is a tax collection system that gives full authority to taxpayers to calculate, pay, and report themselves on the amount of tax to be paid by taxpayers.

According to (Bohari, 2018) Notification letter (SPT) is a letter that is used by taxpayers to report the calculation and / or payment of taxes, tax objects, and / or non-tax objects and / or assets and liabilities, according to the provisions of tax laws and regulations. In order to fulfill the Self Assessment System, taxpayers are given the trust to calculate and determine their own taxes. For this reason, there is an instrument how many files are used to calculate and determine the tax.

The notification letter (SPT) is divided into two things, namely Periodic Notification Letter and Annual Notification Letter (Puspita, 2011). Periodic tax return is a notification letter for a certain tax period, while the annual tax return is a notification letter for a tax year or part of a tax year. The existence of a tax reporting system using E-Filling can facilitate taxpayers. Taxpayers can report their SPT 24 hours for 7 days. This means that taxpayers can report their SPT even on holidays. This system is very useful for taxpayers who do not report their SPT for busy reasons. In addition, the existence of E-Filling can reduce the costs incurred from the use of paper.

E-Filling is a way of submitting tax returns and submitting notifications of Annual Tax Return Extensions electronically and is done online and in real time through application service providers (Bate'e, 2018). Based on the Directorate General of Taxes Regulation Number PER-02 / PJ / 2019, concerning procedures for submitting tax returns electronically (E-Filling) for Individual Taxpayers using form 1770S or 1770SS that E-Filling is a way of submitting tax returns (SPT) and submitting notifications of renewal of annual tax returns (SPT) electronically for Individual Taxpayers by utilizing internet communication lines online and in real time through the Directorate General of Taxes website.

However, the fact is that there are still many taxpayers who do not fully understand how to report their SPT electronically. Even though there are many benefits obtained when using this E-Filling. With this E-Filling system, taxpayers will find it easier to fulfill their tax obligations without having to leave the house and queue at the tax service office so that it is more effective and efficient. And also savings in terms of costs, reduced use of paper, envelopes, stamps, and data will be sent directly to the database of the Directorate General of Taxes with the internet (Mujiyati & Wahyunintyas, 2019).

So the conclusion from the background of this research is our awareness of paying taxes by utilizing available time, efficiency, and effectiveness. Because paying taxes is also for the good of Indonesian society. If we delay paying taxes, we ourselves will experience losses because tax payments will be in arrears more. Paying taxes does not need to be a headache because the Directorate General of Taxes (DGT) has made changes and improvements for us as Indonesian people to be more obedient to paying taxes, and the Directorate General of Taxes has succeeded in utilizing information and communication technology, as a result of which the DGT has created a new design to make it easier for people to pay taxes with E-Filling Technology or an online tax payment system, which is very easy to use and has many benefits for everyone, so people who want to pay taxes do not need to bother anymore to queue to the DGT and come there, but by opening the DGT E-Filling website at home or any place. Every time you use E-Filling, there will be guidelines and steps to make the tax payment process easier and smoother.

METHOD

The type of data used in this writing is qualitative data in this writing contains data from interviews and company profiles of PT Surya Toto Indonesia, Tbk and quantitative data

regarding data on the calculation of Income Tax Article 21 employees on irregular income. This research uses primary data collected using interview and observation data regarding the reporting of Annual Income Tax Article 21 before and after the E-Filling system.

The type of research in this study is descriptive research with a qualitative approach. The sample used was employees of PT Surya Toto Indonesia which amounted to less than 30 people, while the main materials and tools in this research consisted of interview guidelines, stationery, and company profile of PT Surya Toto Indonesia and employee data of PT Surya Toto Indonesia. This research was conducted at PT Surya Toto Indonesia. Then after obtaining data from the object of research, it is compared before and after the application of the E-Filling system on PPH 21 tax for employees of PT Surya Toto Indonesia

RESULTS AND DISCUSSION

Research conducted at PT Surya Toto Indonesia which is located on Jl. MH. Thamrin KM 7 Pakulonan Village, RT.004 / RW.002 Panunggan, Kec. Pinang, Banten 15325 aims to determine the difference in reporting the Annual SPT pph21 before and after E-Filling. The company's history begins with the establishment of CV Surya, a dynamic building materials trading business.

To achieve the best position in the sanitary industry, in 1968 the company began its steps by becoming an agent of TOTO Limited, Japan, a sanitary wares and plumbing fitting company that carries out its own production process and is obtained from the world's largest other support. Seeing good business prospects in this field in Indonesia, in 1977 CV Surya in cooperation with Toto Limited and Kashima Trading Company, established a joint venture company named PT Surya Toto Indonesia and headquartered at Jl. Tomang Raya No. 18 West Jakarta. This step was taken in consideration of the many resources available in Indonesia. The first Sanitary Factory was built at Jl. MH. Thamrin Km. 7 Serpong, Tangerang.

In 1978 the factory began operating with a workforce of 65 people. Along with the development of production and marketing of products, in 1980 the products produced by the factory have received international recognition, so that the company can do export marketing to several Asian, European and American countries. From year to year the company has experienced significant development, this is marked by the increasing number of products produced, including increasingly diverse types of products, additional labor and the most important thing is the continuous construction of the factory.

This research uses primary data collected using interviews and observation data regarding the reporting of Annual Tax Return article 21 before and after the E-Filling system. The type of research in this study is descriptive research with a qualitative approach.

The data obtained from the company is the SPT Form or proof of income tax withholding for permanent employees, and the results of data obtained from interviews with employees are the advantages and disadvantages of implementing the E-Filling system, obstacles and efforts to overcome the application of the E-Filling system, and differences in SPT reporting before and after the application of the E-Filling system. The following is proof of withholding PPH 21 for employees of PT Surya Toto Indonesia:

Table 1. Evidence of Withholding PPH 21 of Permanent Employees of PT Surya Toto Indonesia in 2017

Description	DM
Gross Income	
Salary	IDR 111,860,376
Income Tax Allowance	IDR 1,384,213
Other Allowances	IDR 2,822,000
Honorarium and Fees	IDR 0
Insurance Premium	IDR 5,171,136
In-kind Receipts	IDR 0

Bonus	IDR 37,752,235
Total Gross Income	IDR 158,989,960
Reduction	
Position Cost	IDR 6,000,000
Pension Contributions	IDR 3,154,264
Deduction Amount	IDR 9,154,264
Calculation of Income Tax Article 21	
Total Net Income for the Year	IDR 149,835,696
Non-taxable income (PTKP)	IDR 54,000,000
Taxable Income (PKP)	IDR 95,835,696
Income Tax Article 21 Payable	IDR 9,375,354

Source: Proof of Withholding PPH 21 Form 1721 - A1

Table 2. Evidence of withholding pph 21 of permanent employees of PT Surya Toto Indonesia in 2017

Keterangan	Mr. Sisto
Description	Mr. Sisto
Gross Income	
Salary	IDR 111,674,492
Income Tax Allowance	IDR 1,163,199
Other Allowances	IDR 10,267,781
Honorarium and Fees	Rp 0
Insurance Premium	Rp 0
In-kind Receipts	Rp 0
Total (1 to 6)	IDR 33,105,472
Bonus	IDR 5,853,500
Buto Income Amount	IDR 38,959,972
Reduction	
Position Cost	IDR 1,296,000
Pension Contributions	Rp 0
Deduction Amount	IDR 1,296,000
Calculation of Income Tax Article 21	
Total Net Income for the Year	IDR 37,663,972
Non-taxable income (PTKP)	IDR 14,400,000
Taxable Income (PKP)	IDR 23,263,972

Source: Proof of Withholding PPH 21 Form 1721 - A1

The results of interviews with employees of PT Surya Toto Indonesia that employees of PT Surya Toto Indonesia have carried out their obligations as taxpayers in reporting the Annual Income Tax Return Article 21 because employees are always obedient and compliant in reporting their tax returns.

. The advantages and disadvantages of implementing the E-Filing system according to employees, namely. The advantages of E-Filing, taxpayers can fill in the SPT reporting online using a cellphone or laptop, online reporting can be done anytime and anywhere, with online reporting we don't waste time so we can save paper and costs, the application of E-Filing is very effective and efficient because it can help taxpayers in reporting their SPT quickly and on time.

The disadvantages of E-Filing are that when it is time to report SPT, sometimes the E-Filing server is congested because all of Indonesia accesses the djp.online site, not all taxpayers understand and understand this system due to limited age and knowledge, slow internet connections can hinder taxpayers in accessing and reporting SPT with the system.

To overcome the obstacles or shortcomings of in implementing the E-Filling system. To avoid congested E-Filling servers, taxpayers should access the *djp.online* web when there is not much access, for example midnight to dawn, taxpayers who do not understand this E-Filling system, should go to colleagues who are proficient in using E-Filling, before accessing the *djp.online* web, taxpayers should check the internet network whether it is stable or not. After going through the interview process, there are differences in SPT reporting before and after the implementation of the E-Filling system. The difference can be seen in the following table:

Table 3. The difference in the reporting of Annual Income Tax Article 21 before and after the implementation of the E-Filling system of PT Surya Toto Indoensia, Tbk

Description of Differences		Manual System	E-Filling System
Notification Letter Form (SPT)		Taxpayers (WP) must personally take the SPT Form to the Tax Office where the WP is registered.	Taxpayers (WP) only need to install the SPT application on a computer or on a cellphone.
Tax Calculation Procedure		In terms of tax calculation, taxpayers calculate themselves manually and there is a high possibility of errors in the calculation.	Quickly and automatically because it is calculated by a computer system
Time and Place Effectiveness		Not effective because it takes quite a long time to queue to fill in the data on the SPT attachment and the place is quite far away.	Effectively because the time required is faster than usual and can be done anywhere.
Efficiency		Waste of paper and energy due to the large number of tax return attachments	The use of paper is only for the SPT master and proof of receipt
Archiving		A room is needed as a place to store SPT documents	No space required as it is automatically stored on the computer
SPT Submission	Data	The tax return is submitted to the Tax Office according to the specified deadline	SPT data is directly transferred to the Director General of Taxes anywhere and anytime online

Source: Research data

From the results of the discussion above, PT Surya Toto Indonesia has carried out its obligations as a tax withholder. There are differences in the reporting of Annual SPT article 21 before and after the implementation of the E-Filling system. The E-Filling system is very effective and efficient in assisting tax deductions and tax reporting of PT Surya Toto Indonesia employees so that tax reporting is timely. Employees of PT Surya Toto Indonesia learn the stages of the E-Filling system from requesting E-FIN, registration, activation, creating tax returns, requesting verification codes, and sending tax returns.

CONCLUSION

Based on the results of the discussion that has been carried out at PT Surya Toto Indonesia, it can be concluded that the employees of PT Surya Toto Indonesia have carried out their obligations as taxpayers in reporting the Annual Income Tax Return Article 21. In

implementing the E-Filing system, there are also advantages and disadvantages of the system. Deficiencies or obstacles in the application of the E-Filing system can be overcome easily by employees who use the system. There are differences before and after the implementation of the E-Filing system in terms of the Tax Return Form (SPT), tax calculation procedures, time and place effectiveness, efficiency, filing, sending SPT data, and taxpayer compliance.

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