Program Evaluation of Tax Returns Outstanding Electronics (E-SPTT) Land and Building Tax Rural Urban Against Regional Taxpayers of Bogor City

Aulia Hidayati¹, Mela Nurdialy¹, Melewanto Patabang², Nia Rosiana³, and Shanty Juwita⁴

¹ Accounting Study Program, College of Vocational Studies, IPB University, Bogor 16151, Indonesia
² Ecotourism Study Program, College of Vocational Studies, IPB University, Bogor 16151, Indonesia
³ Agribusiness Department, Faculty of Economics and Management, IPB University, Bogor 16680, Indonesia
⁴ Regional Revenue Board of Bogor City, Indonesia

Abstract. The Notice of Taxes Payable is a letter containing details of PBB P2 payments from the taxpayer. To increase PBB P2 revenue, the Bogor City government issued the Electronic SPPT program (e-SPPT). The aims of this study were to evaluate the e-SPPT PBB P2 program from the aspects of the convenience of the e-SPPT system and aspects of e-SPPT socialization. The research method used was descriptive qualitative. The population in this study were PBB P2 taxpayers in Bogor City who answered some questionnaire questions. The questions asked to determine respondents' perceptions of the ease of use of e-SPPT and socialization of e-SPPT PBB P2 were in the form of closed questions. The research results show that as many as 83% of taxpayers are aware of the Bogor City e-SPPT program, and 56% choose e-SPPT delivered via WhatsApp media. Taxpayers who have used e-SPPT find it easy to determine the amount of tax owed and make payments on time, so they feel comfortable using e-SPPT. Meanwhile, the perception of socialization states that regular socialization can motivate taxpayers to pay PBB and become obedient taxpayers.

1 Introduction

Reception tax in Indonesia is grouped based on the collector, state, and local (regional) tax. State tax is taxes received and administered by the Indonesian government for the state's interests; local tax is taxes collected and administered by the local (regional) government for the regional's interest. Local (regional) tax is one of the primary sources of regional original income (PAD). By December 2022, the percentage reception tax area to PAD Bogor City is 64.91%. Whereas income other origination from other legal PAD by 30.20%, yield management riches separated area by 2.8% and yield retribution area by 2.09%. We can see details of the contribution of local tax of Bogor city's PAD Bogor in 2022 in Fig. 1. below:

*Corresponding Author: aulia.hidayati@apps.ipb.ac.id

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The local (regional) tax consists of province and regency taxes. One of the regency/city taxes is land and buildings tax in rural and urban regions (PBB P2). According to Law No. 1 of 2022 concerning the financial relations between the Central Government and Regional Government (HKPD), land and buildings taxes, rural and urban, are taxes imposed on ownership, mastery, or utilization of land and or buildings. Land is the surface covering earth, and waters inland, whereas building is construction attached above or below the earth’s surface.

Some regions in Indonesia make PBB P2 as the primary source of income in the original area (PAD). Regional government revenues come from PBB P2 used for interest administration in the government area. Every area is accessible to arrange a manner of technical implementation PBB P2 collection. For the City of Bogor, PBB P2 contribution revenue for PAD Bogor City in 2019 was 67.88%, and in 2020 was 58.34%.

Regional governments use various strategies to increase the regional original income from the PBB P2 sector. One of them is giving convenience PBB P2 services and payments. The strategy used by Bogor City government for convenience PBB services and payments using e-SPPT. SPPT is a letter that tells the amount of PBB P2 owed to taxpayer, while the e-SPPT is a notification of tax payable electronics. Previously, the SPPT was sent to each subsequent village and delegated to RT/RW for submission to the taxpayer. In 2021, the Bogor City Government started socializing the use of e-SPPT for the people of Bogor City.

Using this e-SPPT gives convenience for the Bogor city government in distributing SPPT. With e-SPPT, the Bogor City government can do without printing and distributing SPPT manually. However, many constraints are still encountered in implementation, so not all taxpayers register e-SPPT. We can see the spread of e-SPPT-based registrant District in the Bogor City area in Table 1 as follows:

<table>
<thead>
<tr>
<th>District</th>
<th>Published SPPT</th>
<th>Registered e-SPPT</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>West Bogor</td>
<td>61,403</td>
<td>34,560</td>
<td>56.28</td>
</tr>
<tr>
<td>South Bogor</td>
<td>55,335</td>
<td>29,192</td>
<td>52.76</td>
</tr>
<tr>
<td>Tanah Sareal</td>
<td>63,152</td>
<td>28,805</td>
<td>45.61</td>
</tr>
<tr>
<td>North Bogor</td>
<td>48,641</td>
<td>28,710</td>
<td>59.02</td>
</tr>
<tr>
<td>Central Bogor</td>
<td>21,867</td>
<td>13,248</td>
<td>60.56</td>
</tr>
<tr>
<td>East Bogor</td>
<td>25,726</td>
<td>12,072</td>
<td>46.93</td>
</tr>
<tr>
<td>Total</td>
<td>276,133</td>
<td>146,587</td>
<td>53.09</td>
</tr>
</tbody>
</table>

Source: Bapenda of Bogor City (2023)
The data above shows that the registered taxpayers in the e-SPPT system reached 53.09%. Central Bogor District has the most registered taxpayers in e-SPPT, with a percentage of 60.56%, with the number of e-SPPT being 13,248. The fewest registered taxpayer District is Tanah Sareal, with e-SPPT registered at 45.61% or as many as 28,805 e-SPPT. The implementation of the e-SPPT in Bogor City was carried out on a base initiative from the Regional Revenue Agency (Bapenda) of Bogor City. Bapenda of Bogor City is the first office in the West Java province to apply the e-SPPT system. Because of that need for the implementation of e-SPPT. The aim of the study is to evaluate the e-SPPT PBB P2 program from the convenience e-SPPT system and aspects of e-SPPT socialization.

2 Methodology

This study is qualitative with a descriptive type of study. Qualitative study aims to disclose the problem under study thoroughly and broadly. The research population is PBB P2 taxpayers in Bogor City. The sampling respondents were 96 taxpayers, with a sampling error value of 10%. They answer the given questions in a questionnaire. Taxpayers answer related questions to the implementation of the e-SPPT. The questions in this study aim to know respondents' perceptions of the convenience of using the e-SPPT and e-SPPT PBB P2 socialization in the form of closed questions. Evaluation perception respondents use the Likert scale with 4 (four) criteria between: 1 = strongly disagree to 4 = strongly agree [1]. Data processing is done in a manner descriptive with do tabulation. The comprehensive analysis uses Excel as a tool for processing descriptive.

3 Results and discussion

Bogor City has six Districts: Tanah Sareal District, North Bogor District, East Bogor District, Central Bogor District, South Bogor District, and West Bogor District. In general, usage land in Bogor City is used for settlements, almost 70%. The rest is used for agriculture, road, services activity, trade, river bodies, lakes, and lakes. The size of the residential area in Bogor City makes the contribution reception tax of PBB P2 significant enough. Because of that, the Bogor City government makes various efforts to optimize PBB P2 tax revenue. One of the steps is to make a breakthrough form submission of SPPT online. Taxpayers who register will receive SPPT Online.

Society does e-SPPT registration through the e-SPPT website at http://layanan-bapenda.kotabogor.go.id/esppt. Following channel e-SPPT PBB P2 system of Bogor City:

Fig. 2. The flow of the e-SPPT PBB P2 system in Bogor City
Source: Bapenda of Bogor City (2022)
The first step is to access the e-SPPT web, then fill in the appropriate data existing form. After the registered SPPT, the taxpayer will know the amount of PBB owed when clicking on the WP billing menu.

The early part of the questionnaire asks respondents if they know about this PBB P2 e-SPPT program. As many as 83% know this program, and only 17% of respondents do not know it. As many as 56% of respondents want their e-SPPT delivered through the WhatsApp application, 25% via e-mail, 11% via SMS, and 8% of respondents want to use the old way, Bapenda sent SPPT to the house through the ward office or RT/RW. The second part of the study discusses the perception of taxpayers to ease the e-SPTT system, and the third section discusses e-SPPT socialization.

### 3.1 Convenience e-SPPT system

The main goal of the e-SPPT system was to give convenience to tax authorities (Bapenda City of Bogor) and convenience for taxpayers. From the side of tax authorities, this e-SPT will be very efficient because there is no need to emit cost print and distribution to each region. All taxpayer data is saved in the database, so make it easy to look for the history of PBB payments. From the taxpayer's side, this e-SPPT also makes it easier for taxpayers to fulfil their obligation to pay PBB P2. Based on data collected in the study, 50% of taxpayers agree, and 31% strongly agree they easily know the amount of PBB owed using e-SPPT Bogor City. As many as 17% of respondents disagree, and 3% strongly disagree that e-SPPT makes it easy for taxpayers to know the amount of PBB owed.

A total of 56% agree with mandatory tax, 33% strongly agree, 6% disagree, and 6% strongly disagree that using e-SPPT PBB gives them an appropriate time to pay the outstanding PBB. They think many other factors make taxpayers late to pay the PBB P2 tax, not only because of e-SPPT. Some taxpayers do not use e-SPPT, 39% of respondents said they did not use e-SPPT PBB because they needed to understand technology, but their business and ignorance of this e-SPPT program. Only 11% of respondents stated they do not use e-SPPT because they did not understand technology.

A total of 19% of respondents strongly agree if the SPPT is submitted manually like years before. And 58% of respondents strongly agree that e-SPPT can increase obedience to taxpayers. E-SPTT reminds taxpayers to pay the tax owed without waiting too long for the SPPT delivery by the district office like before. From Table 2. below, we can conclude that taxpayers have used e-SPPT; they easily know the amount owed tax and pay it appropriately so that people feel comfortable with e-SPPT. This result is in line with the results study by Risal [3], which stated that perception convenience positively impacts reporting tax through the online system. However, people who have yet to use e-SPPT technology disagree with using their e-SPPT; they are more like the SPPT delivered directly like a year before.

Table 2. Perception table convenience use of e-SPPT

<table>
<thead>
<tr>
<th>Criteria</th>
<th>Score (%)</th>
</tr>
</thead>
<tbody>
<tr>
<td>When using e-SPPT, it feels easy to know the amount of PBB owed</td>
<td>3 17 50 31</td>
</tr>
<tr>
<td>With e-SPPT fast, I get PPB information payable fast and pay at the</td>
<td>6 6 56 33</td>
</tr>
<tr>
<td>appropriate time.</td>
<td></td>
</tr>
</tbody>
</table>
### 3.2 Socialization of e-SPPT

Socialization can increase the number of registered taxpayers in e-SPPT. As many as 42% agreed to know the existence of this e-SPPT program from socialization carried out by Bapenda of Bogor City. 47% of respondents strongly agree that regular socialization needs to be done if there is a change in internal rules and systems of PBB P2 payment. At socialization, taxpayers hope and agree to get information clearly and in-depth, so taxpayers understand the e-SPPT program. However, 56% of taxpayer respondents needed to be made aware that the e-SPPT caused their unwillingness to look for information about e-SPPT. Socialization makes 53% of taxpayer respondents agree that they are motivated to pay the PBB P2 tax and be compliant taxpayers. It is in line with the results of studies by Hapsari and Ramayanti [1], [4], [2], which show that knowledge and service tax influence obedience to pay tax. We can see the taxpayer's perception of socialization of this e-SPPT in Table 3, below:

**Table 3.** Perceptions of taxpayers to the socialization of e-SPPT PBB P2
Do you agree that e-SPPT socialization programs can motivate taxpayers to comply with taxes?

<table>
<thead>
<tr>
<th></th>
<th>0</th>
<th>17</th>
<th>53</th>
<th>31</th>
</tr>
</thead>
</table>

Source: Data processed by the author (2023)

References