



## Utilization of Information and Communication Technology in the Tax Administration System to Increase Taxpayer Compliance

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**ABSTRACT:** Adaptation to changes based on information and communication technology (ICT) causes obstacles and community preparedness for the 5.0 age, also known as society 5.0. This necessitates the digital revolution of all disciplines, including taxation. Government efforts to promote taxpayer compliance include creating a contemporary tax administration system encompassing organizational structure, business processes, information and communication technology, human resource management, and applying good governance. In addition to the tax administration system, taxpayer knowledge also influences the level of taxpayer compliance. This study's objective is to investigate the use of ICT in a modern tax administration system to enhance taxpayer compliance. The main theory in this research is positive accounting theory which was developed by Watt & Zimmerman in 1986. This study employs a qualitative approach and descriptive methodologies. This study demonstrates that the incorporation of ICT is a component of the modernization of the tax administration system. Application of the e-tax system, which comprises E-Registration, E-SPT, E-Filing, E-Payment, Blockchain, Artificial Intelligence (AI), Chatbots, and Biometric Identification, can constitute the use of ICT in the tax administration system. Ease of service, particularly in filling out SPT electronically, or e-SPT, is the method for boosting taxpayer compliance with the modernization of the tax administration system utilizing ICT.

**Keywords:** Information and Communication Technology (ICT), Tax Administration System, Taxpayers, e-SPT.



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## INTRODUCTION

In understanding the accounting administration system in the modern era, the most relevant theory is the positive accounting theory developed by two people, namely Watt and Zimmerman who first coined this theory in 1986. This theory seeks to explain and be the answer to the

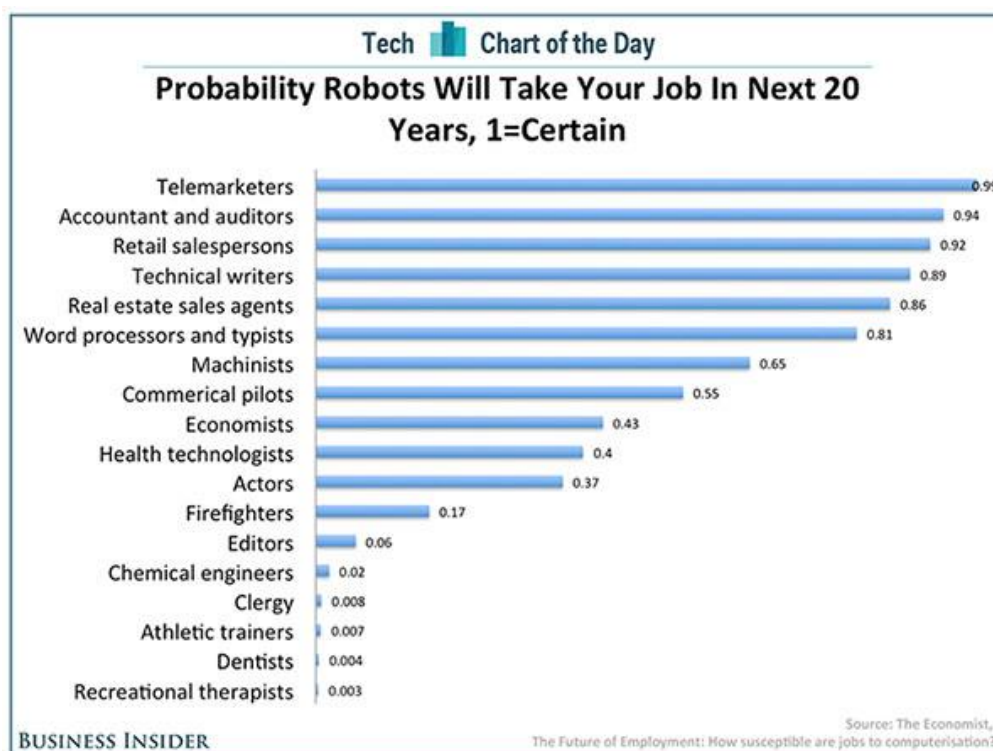
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reasons why practice in accounting is carried out and provide a prediction of messages from accounting and information in making economic decisions from an individual, company, or other party (Nemade et al., 2019). This theory also has the advantage of being able to find out the motivation of a company in revaluing its assets.

Furthermore, this theory also puts forward at least three basic hypotheses related to management's opportunistic behavior, namely: 1) Bonus Plan Hypothesis, which states that a manager will choose an accounting model that aims to increase the competence that will be obtained by the company; 2) Debt Covenant Hypothesis, which is the selection of an accounting model that aims to reduce the possibility of violating the terms of the debt or bond agreement; and 3) Political Cost Hypothesis, this hypothesis shows that companies with a large size will prefer an accounting model that can reduce company profits in a financial report (Mithas & Rust, 2016).

Modernization will continue to develop in various companies in the world and will never stop. One of the results of modernization is marked by the emergence of sophisticated technology which is one of the supporting tools for achieving the company's vision and mission. Even in the last 20 years, this is predicted to go even further, as the results of a study conducted by The Economist are as follows:



**Figure 1.** The Economist's research predictions about computerization in various professions  
Source: The Economist

In general, many parties justify the publication because part of the accountant's role has been replaced by the role of (information) technology. For some others, it doesn't necessarily justify the publication. For example, Barclays mentions Jobs are changing, not disappearing (Drnevich

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[& Croson, 2013](#)). This statement can have a double meaning. The first is the change that has taken place in the profession from a lot of clerical work to jobs that are more discretionary in nature and are more strategic/discretion-based within the accounting profession itself. The second is the changes that occur and result in a decrease in the role and need for accountants in the world of work and so they have to move to other fields of work or industries.

The rate of technological advancement in the current global period is extremely quick. Several aspects of organizational operations aided by technology demonstrate this ([Gadenne, 2017](#)). Technology is a tool designed to assist individual humans in accomplishing their responsibilities. Information and communication technology represent improvements in technology that are equally crucial to the operations of a business ([Pea, 2018](#)). Information and communication technology is crucial in the business world due to the significance of information technology as a competitive advantage for private businesses ([Drnevich & Croson, 2013](#)). The contribution of information and communication technology (ICT) in creating added value for companies is a controversial issue in the economy of information technology. Technology investments made by companies have strategic goals to advance company performance ([Mithas & Rust, 2016](#)).

Research that reveals a relationship between IT and organizational performance states various results, ranging from a negative relationship between ICT investment and various organizational performance criteria ([Sarunan, 2016](#)). The potential profit from ICT investment is more difficult than seeing the potential profit from tangible assets; this is because the benefits of IT cannot be felt directly. Financial performance is most often used as a benefit assessment compared to ICT because of its ease of viewing performance ([Coltman et al., 2015](#)).

ICT is not only used by profit-based companies or organizations. Government organizations also use ICT; as written by ([Pang et al., 2014](#)), several governments and public sector organizations invest in information technology to make government management more effective. In recent years, the Indonesian government has launched a program to use information technology, one of which is the Directorate General of Taxes (DGT), which has launched a tax modernization program ([Saragih et al., 2022](#)).

Taxes are a source of government revenue used to fund government expenditures and development ([Gadenne, 2017](#)). Taxes are the state's primary source of revenue. Article 1 of Tax Law No. 28 of 2007 defines taxes as an obligatory contribution to the state payable by persons or entities that are coercive under the law by not receiving direct remuneration and used for the state's purposes for the maximum prosperity of the people ([Ismawati, 2022](#)).

Tax administration is necessary for the imposition and collection of taxes. According to ([Daba & Mishra, 2014](#)), the assessment of tax revenue performance must consider the achievement of tax administration goals, such as enhancing taxpayer compliance and implementing tax legislation uniformly to acquire maximum revenue at optimal costs. Following this objective, the Directorate General of Taxes has implemented Administrative Reform since 2001 to achieve: (1) a high level of voluntary compliance, (2) a high level of trust in tax administration, and (3) a high level of productivity among tax officers.

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([Alm, 2019](#)) defines taxpayer compliance as the circumstance in which taxpayers perform all tax duties and exercise all tax entitlements in line with the tax legislation. Compliance by taxpayers has always been a concern with taxation. The percentage of taxpayers who comply with their tax duties has mostly stayed the same yearly ([Hajawiyah et al., 2021](#)). This conclusion compares the number of taxpayers in Indonesia who meet compliance standards and the total number of taxpayers registered. Most existing taxpayers need to comprehend their rights and responsibilities ([Magribi & Yulianti, 2022](#)).

Presidential Instruction No. 3 of 2003 regarding national policies and strategies for e-government development, so DGT also developed e-government. The manifestation of e-government development in DGT can be seen in the reforms carried out by DGT ([Nautami & Wahid, 2019](#)). Technological changes at DGT began to align with the reforms carried out by DGT. DGT's strategic map illustrates that information technology is one of DGT's strategies for increasing tax compliance ([Sarunan, 2016](#)).

The administrative system in modern tax offices is supported by information technology to increase efficiency in tax services ([Bhuasiri et al., 2016](#)). The Directorate General of Taxes has prepared an SOP (Standard Operating Procedure) for each job with the hope that in this modernization system, the accumulation of work and power can be avoided ([Madewing, 2013](#)). One of the objectives of the mid-term reforms carried out by DGT is to increase tax compliance by taxpayers. Previous research has demonstrated that tax knowledge and the implementation of the tax administration system influence compliance ([Astana & Merkusiwati, 2017](#)) ([Sari & Jati, 2019](#)). A high level of compliance is anticipated to improve tax revenues, making taxpayer compliance an important factor. The use of technology can facilitate human labor. It is anticipated that tax technology will make it easier for taxpayers to conduct tax transactions to be more tax compliant in compliance with current tax legislation ([Rakhmawati & Rusydi, 2020](#)).

Compliance with the DGT's information technology can be measured against a business's income or receipts. The DGT developed tax information technology to aid corporate taxpayers in executing tax transactions. DGT's convenience and usage will raise taxpayers' knowledge of tax reporting and payment. It is anticipated that the benefits afforded by using information technology will also diminish tax fraud committed by irresponsible parties ([Dowling, 2014](#)).

Based on the described phenomena and challenges in the research background, the problem of this study is how the use of ICT in the tax administration system might promote compliance with the mandatory pack. Following the existing description of the problem, this study aims to determine the contribution of ICT to the tax administration system in enhancing taxpayer compliance.

## METHOD

The qualitative technique was applied in this investigation. A qualitative approach can be produced or constructed as a research method that stresses words over numbers in data

collecting and analysis, as well as an inductive approach in the relationship between theory and research that can produce a theory. According to ([Moleong, 2014](#)), one of the features of a qualitative approach is focusing on the processes that occur or the consequences. Qualitative researchers are curious about how something came to be. According to this viewpoint, the qualitative technique utilized by researchers will focus on the reality that is occurring by watching the research subject, determining the elements that cause it to occur, and then seeking solutions to the problems. Apart from reporting social events or realities, this study adopted a qualitative approach to seek and discover the forms and behaviors of applying information and communication technology (ICT) in the tax administration system to promote taxpayer compliance.

## RESULT AND DISCUSSION

### 1. Modernization of the Tax Administration System

The Department of Government and Taxation (DGT) is modernizing its tax administration system to serve the public better and promote accountable leadership. Implementing a trustworthy and cutting-edge IT infrastructure to manage taxes openly and responsibly is a key component of good governance. The approach is to give the taxpayers high-quality service and strict oversight. Furthermore, it seeks to maximize tax compliance, public confidence in the tax system, and the efficiency of tax authorities. Many advancements have been made toward modernizing tax administration. Because of this, optimizing tax income should be done right, efficiently, and effectively ([Gao & Ma, 2015](#)).

Of course, the goal of the government's modern tax administration is not limited to the maximization of tax revenue. Provisions, procedures, and tax activities also enhance services to make them business-friendly for the community, especially for business people. This additional aspect must be carried out jointly to lead to a shift in the paradigm of taxes ([Fjeldstad, 2013](#)). According to ([Sentanu & Budiarta, 2019](#)), "modernization of tax administration" is "a process of renewal reform in the field of tax administration that is carried out comprehensively, covering aspects of information technology, namely software, hardware, and human resources, with the aim of achieving a level of tax compliance and achieving high-performance productivity of the tax apparatus, so that it is expected to reshape the tax system and make it more efficient and effective."

According to ([Pandiangan, 2013](#)), the purpose of tax modernization is to answer the background of tax modernization, namely:

- a) Achieving a high level of tax compliance.
- b) Achieving a high level of trust in tax administration.
- c) Achieving a high level of productivity for tax officials.

Enhancing the current system through the modernization of tax administration to boost taxpayer compliance, build taxpayer trust, and increase tax officials' efficiency. The Directorate General of Taxes appoints personnel as Account Representatives (AR) who have received special education

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and training to give full and excellent service to taxpayers concerning the fulfillment of taxpayer rights and obligations ([Maria, 2015](#)).

Following the Minister of Finance Decree No. 98/KMK.01/2006 on Account Representatives at Tax Service Offices that Have Implemented Modern Organizations, an Account Representative has been designated to carry out the responsibility of enhancing taxation by way of advising/appealing, consulting, analyzing, and supervising taxpayers. Every Tax Service Office using the new Modern Organization structure has a designated Account Representative who works in the Supervision and Consultation Branch.

They are required to refer to the Decree of the Minister of Administrative Reform No. 63/KEP/M.PAN/7/2003 concerning general rules for the administration of public services while they are carrying out the implementation of the supply of services to Account Representative Taxpayers. In the decision made by the Minister for Administrative Reform, it is regulated that service consists of all activities related to service that public service providers carry out to fulfill the needs of service recipients and the implementation of statutory provisions. This definition of service can be found in the decision. The principles of service, including simplicity, clarity, legal certainty, accuracy, security, responsibility, completeness of facilities and infrastructure, ease of access, discipline, politeness, friendliness, and comfort, must be adhered to by public services.

The simplification of complicated bureaucracy is an improvement to corporate processes. These processes consist of work methods, systems, and procedures. The Department of General Services (DGT) modernization program aims to implement full automation through information and communication technology, particularly for administrative and clerical work. One important pillar of the modernization program is the improvement of business processes. Implementing full automation is anticipated to result in the creation of a business process that is both efficient and effective. This is because the administrative process will become paperless, quicker, simpler, and more accurate. This will improve the level of service provided to taxpayers, both in terms of time and quality.

Business processes are designed in such a way as to reduce direct contact between DGT employees and taxpayers to minimize the possibility of KKN. In addition, the internal oversight function will be more effective with a built-in control system because anyone can oversee the running of administrative processes through the existing system. Several tax service facilities available at each KPP and ready to be used by the public or taxpayers in tune with modernization are as follows: Integrated Service Center (IPT); Account Representatives; Helpdesk; Complaint Center; Call Centers; Tax Information Media; Website; an e-taxation system which includes: E Registration; E-SPT; E-Filing and E-Payment.

## 2. Taxpayer Compliance

Compliance is one of the primary goals of the Directorate General of Taxes' reform initiatives. Tax compliance is the readiness of taxpayers to meet responsibilities following existing legislation

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without the need for inspections, investigations, warnings, or threats, as well as the application of legal and administrative punishments ([James et al., 2019](#)). Therefore, assuming all taxpayers obey and comply with the applicable tax rules, there will be no difference between potential and actual tax revenue. Consequently, a rise in the degree of tax compliance will reduce the tax gap, which is the difference between prospective tax income and actual tax revenue ([Wahab & Holland, 2015](#)).

Taxpayer compliance relates to the taxpayer's perspective while assessing the tax itself. A person's internal and external factors significantly impact his or her perspective of making judgments about other individuals. Learning and motivation are internal variables that shape a taxpayer's viewpoint, influencing the taxpayer's compliance with tax duties. ([Helhel & Ahmed, 2014](#)) found that internal factors had a greater impact on tax compliance. Regardless of how hard the DGT tries, its efforts will never be successful if the problem lies within the taxpayer. The environment and circumstances influence perceptions through external causes. From an external perspective or outside the taxpayer, the Directorate General of Taxes (DGT) has undertaken numerous measures to boost taxpayers' motivation, including updating the tax administration system and modifying the tax system (self-assessment system). In addition to DGT's efforts, the public is troubled by corruption instances that continue to be unearthed. The surfacing of corruption cases involving tax officers and government officials produces unfavorable opinions and alters the taxpayer's perspective on the benefits of paying taxes ([Nurkhin et al., 2018](#)).

Tax compliance consists of 2 forms, namely formal and non-formal. Formal compliance is a situation where the taxpayer formally fulfills his tax obligations following the tax law's provisions. For example: submitting it to the KPP before the set deadline. At the same time, material compliance is a situation where the taxpayer substantively/essentially fulfills all material provisions on taxation according to the tax law's content and soul. For example, taxpayers who fill out the SPT honestly, properly, and correctly follow the provisions of the law. Then according to ([Gobena & Van Dijke, 2017](#)), tax compliance is indicated by: (a) the level of understanding of the taxpayer and efforts to understand all provisions of tax laws and regulations; (b) the taxpayer fills out the tax form completely and, (c) the taxpayer calculates the amount of tax payable correctly, and (d) pays the tax payable on time.

### 3. Use of Information Technology in the Tax Administration System

The implementation of information technology in the government is accomplished through electronic government, often known as e-government. The implementation of e-government in numerous nations, including Indonesia, is already widespread. Numerous public requests for the establishment of good governance by the government apparatus have prompted the development of a technical solution that may integrate the governance system via an online information network that strives to deliver excellent service to the community ([Guha & Chakrabarti, 2014](#)). The utilization of information technology consists of two interdependent activities:

- a) Data processing, information processing, management systems, and work processes electronically.

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- b) The utilization of information technology advances so that people in all regions can access public services easily and cheaply.

The Directorate General of Taxes, as a government organization related to all sectors of people's lives, is fully aware that with improvisation in the field of information technology, business dynamics will be able to be anticipated. The Directorate General of Taxes develops information technology-based tax services as a demand for convenience in the tax administration process through services.

Information Technology is one of the visible improvements in the modernization of the tax administration system. DGT develops reliable information technology to make DGT a more effective and efficient organization.

1. Complaint Center, The purpose of establishing a complaint center is to accommodate complaints from taxpayers.
2. Call Center, The function of the call center is to make it easier for WP to interact directly without being anywhere and anytime.
3. Tax Information Media Taxpayers can access everything related to taxes free of charge.
4. The information website, which is growing rapidly, requires DGT to join the flow of this development. One of the things that DGT has done is create a website. The community can use this website to see what information has been issued by the DGT [www.pajak.go.id](http://www.pajak.go.id).
5. Tax e-system The E-system was created by DGT to facilitate services for Internet-based taxpayers. Taxpayers can utilize the e-system in carrying out tax transactions through the various facilities offered by the e-system. Some of the things that exist in the e-system, namely:
  - a. e-Regristation. e-Regristation is an online taxpayer registration system with an application system as part of the use of information technology systems at DGT, which is linked to hardware and software-based data communication devices.
  - b. E-filing. e-Feling is a way of submitting SPT or notification of SPT extension, which is done online in real time through an application service or application Service Provider
  - c. e-SPT e-SPT is the taxpayer's SPT data in a form made by the taxpayer using the e-SPT application provided by the taxpayer.
  - d. Online Payment Online Payment is an online payment that can be paid through national banks and several places that the DGT. has designated as part of the use of information technology systems at DGT that are linked to hardware and software-based data communication devices.

An efficient tax administration system can change the fundamentals of the taxpayer compliance process. However, there are still obstacles in optimizing the system if we rely heavily on Human Resources. With the development of the increasing number of taxpayers adopting the use of sustainable Innovative Technology that can help simplify administrative complexity, the Tax Authority can reduce the need for human resources needed to manage the implemented system. The types of technology currently developing and used as survey aspects of innovative technological developments in the application of digital tax administration.



**Blockchain** is a digital data storage system consisting of transaction records or data spread across the internet using multiple servers (multiserver). The data structure of the *Blockchain* is not managed or controlled by one party but can be shared publicly and managed globally even at the same time. Using a cryptographic system that forms a network and guarantees the security of the information regarding users who send or receive information so that the security aspects of making transactions can be maintained with each other. The use of *Blockchain Technology* is widely used by companies in the financial sector (banking), logistics, e-commerce, and including in the world of taxation (Nemade et al., 2019). In facilitating taxpayers to pay taxes and supporting the transparency of tax transactions in Indonesia.

**Artificial Intelligence**, the application of Artificial Intelligence technology, can examine large amounts of data to create a database that allows regulators to carry out supervision in identifying suspicious transactions more practically.

**Chatbots**, this technology is a conversation products using *Artificial Intelligence (AI)* technology. The existence of this technology can connect one party to another, even though a robot assists it; the resulting discussion is designed in an informal style that is easy for users to learn and understand.

**Biometric identification** this technique can realize transparency and accountability in the financial transaction process with biometric information such as fingerprint recording, iris scanning, and voice and facial recognition. In the field of taxation, in the future, by implementing this technology, the government, through the tax authority, can make the basis a requirement for accessing benefits provided by the government and filing income taxes. Currently, the State of India has implemented this technology in the field of taxation; this technique is important in the process of the investigation mechanism.

#### **4. Utilization of ICT in the Tax Administration System in Improving Taxpayer Compliance**

The author intended the information technology created by DGT to assist taxpayers in conducting tax transactions, especially in making eSPT. The purpose of using e-SPT by WP is because it is required by KPP to use this technology. Companies feel enormous benefits in using information technology, so using this technology is not a loss, but on the contrary, it is a good thing. Users of this technology feel the work that feels easier. Users experience enormous benefits with the existence of this information technology. When viewed from the point of view of taxpayer compliance, it is increasingly self-compliant with the existence of this information technology. As stated in the theoretical basis, DGT has 3 strategies in order to increase tax compliance, namely:

1. Increasing Voluntary Compliance.
2. Maintaining (maintaining) compliance of compliant taxpayers,
3. Counteract non-compliance of obedient taxpayers.

Applications in the form of e-SPT are often the main figures in the use of information technology. Not all technologies made by DGT are used optimally by WP; only technologies

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considered important, such as e-SPT, are because other information technologies are not directly related to reporting or tax transactions. E-SPT is a free application provided by the DGT to help taxpayers make annual reports or tax returns. Following what has been stated in the DGT strategy map, technology is one of DGT's strategies to increase compliance. This research also shows the same results, which can be seen in the relationship between information technology and compliance.

The use of information technology by taxpayers can improve performance in tax reporting. Information technology makes it easy to make tax reports or tax returns. Users feel that this information technology can make the user's jobs easier. The tendency to use information technology in e-SPT is quite high because e-SPT is one of the technologies directly related to tax transactions, and e-SPT spoils its users. E-SPT users feel the benefits of using the e-SPT. Reporting Taxpayers with varying amounts of tax charged by the DGT does not affect their utilization, so both Taxpayers with high tax values and Taxpayers with low tax values feel the same workload. Even though one form still has to be typed manually using a tape typewriter, this is fine with the satisfaction of a technology user who has started to develop among taxpayers.

Tax information technology plays a role in increasing taxpayer compliance with taxes. Various benefits and conveniences in information technology enable companies to complete their tasks more quickly and precisely. Tax calculations that are likely to be correct are certainly presented in the report. This is because this application already has the percentage of tax deductions imposed by the state on companies. This application does not provide loopholes for users to commit fraud. Information technology created by DGT can be said to force its users to comply. That coercion makes them have to follow the existing rules, whether they want to or not. Information technology is one of DGT's strategies in order to increase taxation.

### CONCLUSION

Of course, the purpose of the government's modern tax administration, which the government carries out, is not merely to seek and achieve the optimization of tax collection alone. Another aspect is important to be carried out together towards a change in the taxation paradigm; regulations, procedures, and tax activities are also continuously directed at improving services so that they become business-friendly for the community, particularly for people who are in business for themselves. The use of information technology by taxpayers as a tool that can help them undertake tax transactions is a possibility. The application of an electronic tax system, which may include e-Registration, e-SPT, e-Filing, and e-Payment, as well as the utilization of blockchain technology, artificial intelligence (AI), chatbots, and biometric identification, is one way that information and communications technology can be used in the tax administration system.

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