

Analysis of the Effectiveness of E-Objection in Making It Easier for Officers and Taxpayers during the Covid-19 Pandemic at the Cibitung Primary Tax Service Office

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ABSTRACT: E-Objection is one of the services of the Directorate of Taxes that can be used by taxpayers in submitting tax objection letters. E-Objection is an adoption policy that is an alternative to the previous program, namely the manual submission of objection letters. E-Objection can be accessed via E-Filing. This research is motivated by the lack of exploration of the introduction of E-Objection to taxpayers that there are still many who submit objection letters manually. Based on the data submitted by the Directorate General of Taxes (Direktorat Jenderal Pajak/DJP) and previous research in 2021 based on 2020 data, data on submitting objection letters online (E-Objection) are still very minimal so that are problems in analyzing the effectiveness of E-Objection.

Therefore, this study was conducted to analyze the effectiveness of E-Objection from 2020 to 2021 at KPP Pratama Cibitung, but because the data of taxpayers who submitted objection letters by E-Objection was confidential, it was hindered from interviewing informants who had accessed E-Objection besides that because E-Objection data could not be accessed from KPP Pratama, so in this study using two research objects, namely KPP Pratama Cibitung and Kanwil DJP II. So that the purpose of this study can determine the effectiveness of E-Objection as an alternative to the previous system. Based on E-Objection data in the West Java DJP Regional Office II in 2020 there were 109 data and in 2021 there were 115 data so it could be known that there was an increase, but based on the percentage of effectiveness criteria, the percentage of e-objection effectiveness in the DJP of the West Java Regional Office II in 2020 was 8.93% and in 2021 it was 9.75% so that it can be concluded that the analysis of the effectiveness of E-Objection in KPP Pratama Cibitung during the Covid-19 pandemic (2020-2021) was ineffective.

Keywords: Effectiveness, E-Filing, E-Objection, Taxpayers, Covid-19



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INTRODUCTION

E-Objection is one of the channels for submitting a letter of objection, based on Article 9 of PMK 9/2013 which states that the objection letter can be submitted elsewhere, namely electronically (e-filing). The E-Objection feature service also makes monitoring data collection by the Cibitung Primary Tax Service Office easier (Kumala et al., 2021; Revida & dkk, 2020).

In 2020 covid-19 began to spread in Indonesia, requiring each individual to maintain distance and limit activities (Safitri et al., 2021; Taylor & Knipe, 2022). However, to maintain the Indonesian economy, work continues to run but using (Work from Home) and automatic tax payments continue. However, due to this pandemic situation, the Government has made new policies such as Large-Scale Social Restrictions (PSBB) and the Implementation of Community Activity Restrictions (PPKM) (Hadi, 2017; Ispriyarso, 2019). For stem to can continue to run in a balanced manner, the obligations and rights of each taxpayer can still be fulfilled by an alternative system from the previous policy or manually. One of the policies adopted as an alternative to the previous policy is E-Objection (Satria et al., 2021; Segal & Gerstel, 2018.; Wright et al., 2022; Zhang et al., 2022).

Based on data obtained from the West Java DJP Regional Office II, the number of taxpayers registered at the West Java Regional Office II in 2020-2021 is as follows:

Table 1 Number of Taxpayers Registered with West Java Regional Office II for 2020-2021

No.	KPP	Number of Taxpayers 2020	Number of Taxpayers 2021
1.	Pratama Karawang	764.630	819.353
2.	Pratama Cikarang Selatan	314.620	338.989
3.	Pratama Cikarang Utara	269.975	290.700
4.	Pratama Cirebon Satu	135.867	142.253
5.	Madya Bekasi	2.054	2.059
6.	Pratama Cibitung	508.073	545.224
7.	Pratama Indramayu	397.832	431.327
8.	Pratama Kuningan	533.186	564.133
9.	Pratama Subang	411.503	446.548
10	Pratama Cirebon Dua	480.276	513.784
11.	Pratama Madya Karawang	-	2.070
	Total	480.019	4.096.440

Source: West Java Regional Office II, 2022.

Based on Table 1 above, there are several numbers of taxpayers in 2020 and 2021 from each KPP from the West Java Regional Office II. One of them is the object of this study, namely KPP Pratama Cibitung. In 2020 there were 508,073 taxpayers and became the second highest position in the West Java Regional Office II. In 2020 there were 545,224 taxpayers and became the second highest position in the West Java Regional Office II.

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Based on data sourced from KPP Pratama Cibitung, the number of taxpayers registered with KPP Pratama Cibitung in 2020-2021 is as follows:

Table 2 Number of Taxpayers Registered by the Cibitung Primary Tax Service Office for 2020-2021

No.	Types of Taxpayers	Tax Year	
		2020	2021
1.	Corporate	19.954	22.711
2.	Non-Employee Private Persons	85.517	92.161
3.	Employee Personal Persons	402.602	430.352
	Total	508.073	545.224

Source: Cibitung Primary Tax Service Office, 2022

Based on Table 2 above, according to what can be obtained from KPP Pratama Cibitung, there are several numbers of taxpayers in 2020 and 2021. In 2020, the number of taxpayers was 508,073 consisting of 3 types, namely Corporate Taxpayers as many as 22,711, non-employee Individual Taxpayers as many as 85,517 and Individual employees taxpayers as many as 402,602. In 2021, the number of taxpayers is 545,073 consisting of 3 types, namely Corporate Taxpayers as many as 19,954, non-employee Individual Taxpayers as many as 92,161 and Individual employee taxpayers as many as 430,352.

The Directorate General of Taxes (DJP) said that the intensity of using electronic objection submission applications or e-Objection is still relatively low (Liu et al., 2011). DJP Director of Objections and Appeals Wanseptra Nirwanda said the use of the e-objection application is still relatively low since its release on August 1, 2020 (Nasution, 2020; Petrila et al., 2022; Rey, 2021; Valenzuela et al., 2023). According to him, taxpayers still rely on conventional channels in raising objections. "E-Objection which began to be implemented on August 1, 2020, but has not been optimally utilized by taxpayers. It takes time to change people's mindset to want to take advantage of his new channel," he said, quoted on Tuesday (23/11/2021) <https://news.ddtc.co.id/djp-sebut-wajib-pajak-belum-manfaatkan-e-objection-secara-optimal-34697>.

Based on data obtained from the Regional Office of DJP West Java II, the following is the number of objection letter submissions by E-Objection and Manual 2020-2021:

Table 3 Number of E-Objection and Manual Submissions for 2020-2021 at the West Java Regional Office II

No.	Type	2020			2021			Grand Total
		DJP Online	TPT KPP	Total	DJP Online	TPT KPP	Total	
1.	Objection	109	1.111	1.220	115	962	1.077	2.297
2.	Article 36(1) a	-	3.359	3.359	-	3.300	3.300	6.659
3.	Article 36(1) b	-	113	113	-	102	102	215
4.	Article 36(1) c	-	478	478	-	386	386	864
5.	Article 36(1) d	-	19	19	-	-	-	19

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6.	Grand Total	109	5.080	5.189	115	4.750	4.865	10.054
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Source: West Java Regional Office II, 2022.

In Table 3, it can be seen data on the number of E-Objection submissions in 2020 with the types of objections in DJP Online as many as 109 and TPT KPP as many as 1,111 with a total of 1,220 and a difference of 1,002. In 2021, the types of objections to DJP Online were as many as 115 and TPT KPP as many as 962 with a total of 1,077 and a difference of 847. The submission of objection letters by DJP Online in 2020 and 2021 has increased, namely by 6 and the submission of objection letters by KPP TPT in 2020 and 2021 has decreased by 149.

Previously, research was conducted by Ratih Kumala, Agus Subagyo, Dwikora Harjo, Pebriana Arimbhi, and Mainita Hidayati (2021) ([Kumala et al., 2021](#)) regarding the effectiveness of e-objection at the South Bekasi Pratama Tax Service Office. However, from the results of the study, there is an obstacle, namely that socialization has not been carried out for all taxpayers of the South Bekasi Primary Tax Service Office ([Drucker et al., 2020](#); [Ravenda et al., 2020](#)). Therefore, the author will conduct a study with the research title "Analysis of the Effectiveness of E-Objection in Making It Easier for Officers and Taxpayers during the Covid-19 Pandemic at the Cibitung Pratama Tax Service Office" with a systemization, namely analyzing the effectiveness of e-objection in making it easier for officers and taxpayers at the Cibitung Pratama Tax Service Office. By the parameters of effectiveness measurement ([Putra, 1983](#); [Qadri & Fatmawati, 2021](#); [Sa'adah, 2018](#)).

Literature Review

a. Effectiveness

According to Mahmudi (2010: 143): "Effectiveness is the relationship between output and the goal or objectives to be achieved. It is said to be effective if the process of activities achieves the goals and objectives of the end of the policy".

b. Measurement of Effectiveness

After knowing the aspect of the dimension of effectiveness, then measuring the effectiveness of the policy requires measurement. ([HAMAD, 2022](#); [Saragih, 2018](#)) explained that the measurement of the effectiveness of a policy can be seen by, among others:

- The success of the program is a measurement of effectiveness in the sense of achieving predetermined goals.
- The success of goals/targets is a measurement of effectiveness in terms of achieving goals, where the success of an organization must consider not only organizational goals but also mechanisms for maintaining goals. In other words, the assessment of effectiveness must be related to the problem of goals and objectives.
- Satisfaction with the program is a measurement of effectiveness in terms of the satisfaction of its objects the program.
- Achievement of overall goals, the existence of goals achieved as a whole including programs and targets.

c. Effectiveness Criteria

The E-Objection Effectiveness measurement formula is obtained by using the formula:

$$Effectiveness = \frac{Submission\ of\ Letter\ of\ Objection\ (E - Objection)}{Number\ of\ submissions\ for\ letter\ concern} \times 100\%$$

Table 4 Percentage of Effectiveness Criteria

No.	Range Percentage	Information
1.	> 100%	Highly effective
2.	90% - 100%	Effective
3.	80% - 90%	Enough Effective
4.	60% - 80%	Less Effective
5.	< 60%	Ineffective

d. Tax

According to Mardiasmo in ([Kashefi Pour & Lasfer, 2019](#); [Lazăr & Istrate, 2018](#); [Mardiasmo, 2013](#); [Revesz, 2020](#)): "Taxes are dues paid by the people to the state that are included in the state treasury that implements the law and its implementation can be forced without repayment".

e. Taxpayer

The definition of taxpayer according to Diana Sari (2016: 178) ([González Canché, 2022](#); [Rahmi et al., 2022](#)) is as follows: "Taxpayers are parties based on the provisions of tax laws and regulations to carry out tax obligations."

Taxpayers are divided into 2 types, namely:

1. Individual Taxpayers

Individual taxpayers are tax subjects who have income from their own business or have non-free jobs such as employees or employees who only earn passive income whose income is above non-taxable income (PTKP), which is IDR 54,000,000.00 and each taxpayer registers and has a taxpayer identification number (NPWP).

2. Corporate Taxpayers

According to the Kup Law of the Republic of Indonesia No.16 of 2009 Article 1 Paragraph 3 states that: "Corporate Taxpayers are a group of people and/or capital that is a unit both doing business and not doing business which includes limited liability companies, private companies, other companies, state-owned enterprises or regional-owned enterprises under any name and in any form, firms, congregations, cooperatives, pension funds, alliances, associations, mass organization foundations, socio-political or other organizations, institutions and other forms of entities including collective investment contracts and permanent establishments".

f. Tax Objections

Tax Objection is the way taken by a taxpayer if he is not / dissatisfied with a tax provision imposed on him or for withholding/collection by a third party. The legal basis for tax objections is article 25 and article 26 and many more legal bases for tax objections are listed in other laws.

g. E-Objection

E-Objection is an electronic submission of a Letter of Objection available on the djponline.pajak.go.id website.

Conceptual Framework

In this concept, the author processes a framework in the form of policy effectiveness has 4 (four) to measure policy effectiveness according to Campbell in Saragih (2017) ([Rex & Campbell, 2022](#)) as follows:

1. The success of the program, which is researched in this case from the effectiveness of the program that can be run with operational capabilities in implementing the program how the program is successful, with the effectiveness of the E-Objection feature to improve employee performance at the Cibitung Primary Tax Service Office and make it easier for taxpayers to submit objection letters online.
2. The success of the target/ target, which is studied in this case is the realization of an action, especially within the Directorate General of Taxation with one of them conducting an application, one of the implementations is the e-Objection service feature which came into effect on August 1, 2020.
3. Program satisfaction, which is studied in this case is towards the e-Objection service feature program the results of the author's interview with several informants can be drawn conclusions the service product from the e-Objection service feature is intended to provide services electronically to improve the effectiveness and efficiency of delivering objection letters online, this service feature produces a good service product and there are no obstacles related to the satisfaction of the e-Objection service program only features e-Objection services are still limited, only for filing tax decree objections and not many have used them.
4. The achievement of the overall goal, which is studied in this case is the achievement of the overall goal of this feature of the e-Objection service, judging from the results of the author's interviews with several informants (officers and taxpayers).

METHOD

This research uses a Qualitative Approach with data collection techniques ([Moleong & J., 2014](#)) using in-depth observations and interviews with informants including staff of the KPP Pratama Cibitung Secretariat, staff of the West Java DJP Regional Secretariat II, academics and taxpayers of KPP Pratama Cibitung ([Suci, 2013](#)).

Until now, there has been no research that discusses the analysis of the effectiveness of E-Objection in making it easier for officers and taxpayers during the Covid-19 pandemic at the Cibitung primary tax service office. So it is hoped that the results of the author's research will be constructive input and can make it easier for taxpayers who want to submit a tax objection letter through E-Objection.

According to Miles and Huberman in (Sugiyono, 2020) stated that "activities in qualitative data analysis are carried out continuously until complete so that the data is saturated".

RESULT AND DISCUSSION

Table 5 Informant Data

No.	Name	Position	Information
1.	Rizkah	Student	Taxpayer
2.	Gabriella	Employee	Taxpayer
3.	Mrs Ratih Kumala	Academic Parties	Taxpayer
4.	Mr Alfin	West Java DJP Regional Office Secretariat II	Tax Officer of the Regional Office of DJP West Java II

Based on primary data (interviews) that the author has conducted to obtain and collect more accurate data and secondary data in the form of documentation related to the Analysis of the Effectiveness of E-Objection in Making It Easier for Officers and Taxpayers During the Covid-19 Pandemic (2020-2021) at the Cibitung Primary Tax Service Office. According to Mahmudi (2010: 143): "Effectiveness is the relationship between output and the goal or objectives to be achieved. It is said to be effective if the process of activities achieves the goals and objectives of the end of the policy". Therefore, the E-Objection in Making It Easier for Officers and Taxpayers During the Covid-19 Pandemic (2020-2021) at the Cibitung Primary Tax Service Office is said to be effectively measured by the relationship between outputs and goals and objectives of the E-Objection program.

The following is data analysis of data that has been found as a result of research using data analysis according to Campbell J.P in Saragih (2017) that there are 4 elements of measuring effectiveness in analyzing the effectiveness of E-Objection Effectiveness Analysis in Making It Easier for Officers and Taxpayers During the Covid-19 Pandemic (2020-2021) at the Cibitung Primary Tax Service Office as stated in the conceptual model that has been set:

1. Analysis of Taxpayers' Understanding at the Cibitung Primary Tax Service Office on E-Objection.

a. Program Success

The thing behind the E-Objection policy as a fulfilment of the rights of the tax system is that the DJP wants to provide the best service for taxpayers so that taxpayers can submit their objection letters easily and more effectively. Therefore, the Directorate General of Taxes issued E-Objection as an alternative policy to the previous policy. The legal basis or regulation regarding E-Objection is written in the Regulation of the Director General of Taxes PER-14 / PJ / 2020 concerning

Procedures for Submitting Objection Letters Electronically (E-filing) and Article 9 of the Minister of Finance Regulation Number 9 / PMK.03 / 2013 concerning Procedures for Submitting and Resolving Objections as amended by Minister of Finance Regulation Number 202 / PMK.03 / 2015.

The party involved in the formulation of the E-Objection program is the Directorate General of Taxes based on the aim of aspiring taxpayers. The benefit of the E-Objection system for taxpayers is that it makes it easier for taxpayers to submit tax objection letters, which saves more time and facilitates interaction distances so that they can still submit objection letters during the Pandemic and in the future.

Regarding the E-Objection program as an effort to fulfil tax rights for taxpayers, the government wants to provide an alternative electronically so that, taxpayers can submit objection letters anywhere without queuing and as an effort to tax officers is to make it easier for Tax Officers to respond to each objection letter. By electronic means, it can review the letter of objection filed.

And according to informants, an effective way to introduce E-Objection to the public, especially taxpayers, is during the current Pandemic, efforts are being made in introducing E-Objection by using electronic media in the form of online education that explaining E-Objection and tutorials on submitting objection letters electronically. The institution that plays a role in the formulation of the E-Objection program is the Government (Directorate General of Taxes). The part responsible for introducing E-Objection is the tax apparatus of the Directorate General of Taxes which procounsellingseling on tax knowledge and assigned tax officers. The efforts of tax officers at the Cibitung Primary Tax Service Office as part of the Institution that plays a role in the E-Objection program to introduce E-Objection to taxpayers are tax officers introducing E-Objection through electronic media or social media. Introducing an E-Objection to the public, of course, has an SOP, the thing that must be considered in introducing E-Objection is of course paying attention to the current conditions but still making efforts to introduce E-Objection. So that the party who can provide socialization is the Tax Officer in the Service Department who certainly understands. Given that this policy is only in the release.

The result of efforts to introduce E-Objection to the public is that the public is already familiar with E-Objection because the efforts of tax officers in introducing E-Objection have been many, not only at KPP Pratama Cibitung but at other KPP Pratama and DJP as well.

b. Target/Target Success

The objectives and targets to be achieved from the establishment of the E-Objection program are to make it easier for taxpayers to process the submission of Objection Letters, anytime and anywhere; improve services to the community and also streamline the operations and administration of the Directorate General of Taxes (DJP); providing the latest facilities for taxpayers to be able to submit Objection Letters Online by utilizing internet technology; make it easier for tax officers to serve and process data collection of Objection Letter submissions. What makes the target in introducing E-Objection is For specific targets there is no, but the target of this E-Objection is to make the process of submitting and reviewing the submitted objection letters more effective and can be done anywhere and anytime. Of course, after taxpayers already know this E-Objection program, of course, it will be more effective, because the submission of

objection letters electronically, is not limited to the KPP work operation time and can also be submitted at any time. Based on E-Objection data obtained from the West Java DJP Regional Office II, since the E-Objection was released in unin021, quite a lot of taxpayers have used E-Objection to submit objection letters.

Things that must be prepared by the public (Taxpayers) who want to register an E-Objection account are active EFIN, register an account on the DJP Online page and have a valid electronic certificate. While the steps to register yourself using E-Objection are:

- a) Login to DJP Online is like submitting an Annual Tax Return (SPT) report.
- b) Go to the Profile menu.
- c) Check the permissions for e-Objection.
- d) Select the e-Objection tab.
- e) Fill in the Tax Determination Letter number to which the objection will be raised.

c. Satisfaction with the Program

E-Objection is more effective than manual ones because it is basically. E-Objection is an alternative to the previous policy (manual submission of objection letters) so E-Objection succeeds as an alternative way to submit objection letters. E-Objection is more effective in accommodating objection letters, so it can assist the performance of the authorities in responding to the option letters.

d. Achievement of overall Goals

E-Objection can be accepted by the public as an alternative to submitting a letter of objection so since PER-14/PJ/2020 came into force some Taxpayers have taken advantage of the E-Objection service.

In introducing this E-Objection to the public, there are no obstacles so far, because the E-Objection recognition efforts only utilize social media so that it can be accessed anytime and anywhere.

Based on the explanation of other dimensions, it has been known that E-Objection is an alternative to the previous program, namely manually, so it can be interpreted that E-Objection is a policy adopted from a previously existing program. During the period of introduction of the program, this adoption does not have a specific time calculation, because the Tax Officer will always update the development of the introduction of E-Objection during the community.

The strategy used to monitor the success of the E-Objection program, the officer who is engaged always monitors the development of the number of comparisons of E-Objection use manually.

2. Constraints on the Effectiveness of E-Objection in Making It Easier for Officers and Taxpayers During the Covid-19 Pandemic (2020-2021) at the Cibitung Primary Tax Service Office.

The obstacle encountered by the author in analyzing the effectiveness of E-Objection in making it easier for Officers and Taxpayers during the Covid-19 Pandemic (2020-2021) at the Cibitung

Primary Tax Service Office is to interview taxpayers who have submitted a tax objection letter through E-Objection cannot be implemented because taxpayers who have submitted a tax objection letter through E-Objection are confidential. In addition, to obtain data on the number of E-Objections, it turned out to be inaccessible at the Tax Service Office, so the author was directed to look for data at the Regional Office of KPP Pratama Cibitung, namely the West Java Regional Office II.

Based on the E-Objection data that the author got from the West Java Regional Office II, the amount of data for submitting tax objection letters manually is more than submitting a letter of objection by E-Objection. This is due to the limited scope for introducing e-objection directly. So other alternatives are used such as using a digital system as a solution.

3. Analyzing the Effectiveness of E-Objection during the Covid-19 Pandemic (2020-2021) at the Cibitung Primary Tax Service Office

Based on E-Objection data since the release of E-Objection on August 1, 2020, until the end of 2021, the number of E-Objection submissions that the author received from the West Java Regional Office II has increased. In 2020 it was recorded at 109 and in 2021 it was recorded at 115. However, the data for submitting objection letters manually is also still more than for E-Objection. In 2020 the number of data on manual submission of objection letters was recorded at 1,111 so a difference of 1,002 data was obtained. Likewise, in 2021 the data for submitting objection letters manually was recorded at 962 so a difference of 847 data was obtained. However, based on this data, it can be seen that the effective percentage of E-Objection in 2020 reached 8.93% and in 2021 it reached 9.75% so it can be said that so far the submission of objection letters by E-Objection is not effective.

CONCLUSION

Based on the results of research, discussion, and achievements described in the previous chapters, as well as regarding theories and research results. So the author can conclude the Analysis of the Effectiveness of E-Objection in Making It Easier for Officers and Taxpayers During the Covid-19 Pandemic (2020-2021) at the Cibitung Primary Tax Service Office. As follows:

1. Of the 4 indicators of effectiveness measurement that the authors have seen, overall E-Objection has succeeded in becoming an alternative program adopted from the previous system, namely manually. Which, the thing behind the creation of E-Objection as an alternative to increasing rights for taxpayers is the limited location and time of the tax office, previously by manual means taxpayers could file a letter of objection to having to come to the tax office at the time of work operation.
So that with the release of the E-Objection, taxpayers get convenience in submitting a Letter of Objection

2. The obstacle experienced related to the Analysis of the Effectiveness of E-Objection in Making It Easier for Officers and Taxpayers During the Covid-19 Pandemic (2020-2021) at the Cibitung Primary Tax Service Office is to interview taxpayers who have submitted a tax objection letter through E-Objection cannot be implemented because Taxpayers who have submitted a tax objection letter through E-Objection are confidential. In addition, to obtain data on the number of E-Objections, it turned out to be inaccessible at the Tax Service Office, so the author was directed to look for data at the Regional Office of KPP Pratama Cibitung, namely the West Java Regional Office II.

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Recommendations

For further development, the author provides constructive suggestions and inputs to improve the effectiveness of E-Objection in Making it easier for Officers and Taxpayers during the Covid-19 Pandemic (2020-2021) at the Cibitung Primary Tax Service Office as follows:

1. Increasing the Effectiveness of E-Objection as an alternative to submitting a letter of objection, the system of introducing E-Objection to the public (Taxpayers) is further improved, although for now it only utilizes digital media, the author suggests that on social media such as (Instagram, Youtube and others) can be posted about E-Objection so that more taxpayers know E-Objection. So that E-Objection can be used as a fulfilment of the rights of taxpayers, as well as tax officers so that it can be made easier to accommodate the objection letter submitted.
2. To minimize the possibility of confusion from taxpayers in accessing E-Objection, should be given a guide to submitting E-Objection visually like a tutorial on Youtube so that Taxpayers can more easily access E-Objection.

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