

Implementation of e-Facturing Applications for Taxable Entrepreneurs (PKP) in Running their Tax Obligations at PT. Intisubur Kimindo Raya Medan

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ABSTRACT

This study aims to determine the application of the e-faktur application for Taxable Entrepreneurs (PKP) in carrying out their tax obligations at PT. Intisubur Kimindo Raya Medan. To find out whether the implementation of the e-faktur application can increase the compliance of Taxable Entrepreneurs (PKP) in carrying out their tax obligations. To analyze and find out what are the obstacles to implementing e-faktur applications in carrying out tax obligations. This research method uses a descriptive qualitative approach. Data collection techniques with documentation and interviews with related parties. Based on this research, the implementation of the e-faktur application has not been fully able to increase the compliance of Taxable Entrepreneurs (PKP) in carrying out their tax obligations. This is due to the lack of understanding and knowledge of Taxable Entrepreneurs (PKP) regarding e-faktur applications and do not understand how to operate e-faktur applications. In the e-invoice application there are also problems such as failing to upload tax invoices/errors, late updating of the e-invoice application to the latest version and internet connection disruptions which hinder the use of the e-invoice application. At PT. Intisubur Kimindo Raya Medan, e-Faktur began to be implemented in July 2016. When e-Faktur was implemented, not all taxable entrepreneurs (PKP) used e-Faktur. In other words, a taxable entrepreneur (PKP) with an active status but has not used or registered an e-Faktur, which means that the taxpayer cannot be categorized as a compliant taxpayer. Taxpayers are divided into two categories, some are compliant and some are not. Taxable Entrepreneurs (PKP) who have not used e-Faktur means that it is included in the criteria for non-compliant taxpayers. Compliant taxpayers are those who have carried out their tax obligations such as submitting or filling out their SPT. So, for taxable entrepreneurs (PKP) who have not used e-faktur, they may not know or do not understand their tax obligations.



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1. INTRODUCTION

E-Faktur has the benefit of providing convenience, security and convenience for Taxable Entrepreneurs (PKP) because it reduces expenses that are normally incurred such as paper costs, shipping costs, printing costs, labor verification, coding, and reduces the cost of employees handling VAT. The benefit for the Directorate General of Taxes is time efficiency in the process of checking

and returning refunds. With the enactment of this matter, it is hoped that it will provide more convenience for Taxable Entrepreneurs (PKP) who can also reduce the cost compliance that burdens PKP. In addition, this electronic technology will also facilitate the storage of tax documents owned by taxpayers that have been done in digital form. Therefore, continuous support from all parties is needed so that the improvement of services to taxpayers continues and at the same time creates a modern tax administration.

In theory, the Technology Acceptance Model (TAM) states that the intention to use information technology will determine whether individuals will use information technology (Behavior). Intensity is included in behavior, that is, when individuals use information technology and decide to continue using it whenever needed, that is what is said to be the intensity of using information technology. So it can be concluded that this technology has an influence on the level of PKP compliance in using E-Faktur.

The level of taxpayer compliance can be interpreted as a condition in which taxpayers comply with tax regulations and report their taxes accurately and honestly. Under these conditions. Taxpayer compliance is a situation in which a taxpayer fulfills all tax obligations and exercises his tax rights in the form of formal and material compliance. The level of compliance of taxpayers in fulfilling their tax obligations can make a significant contribution in increasing state revenues. Considering that Taxpayer compliance is an important factor for increasing tax revenue, it is necessary to study the factors that influence Taxpayer compliance intensively.

State revenue derived from taxes is the main source of state revenue used for government financing and development. Tax administration duties, especially central tax administration, are carried out by the Directorate General of Taxes as a government agency that is structurally under the Ministry of Finance, where the department has a vision of becoming a model of public service that organizes a world-class tax system and management that is trusted and respected by the public. The Directorate General of Taxes establishes that one of its missions, namely the fiscal mission, is to collect domestic revenue from the tax sector which is able to support the independence of government financing based on the tax law with a high level of effectiveness and efficiency.

The taxes collected by the state are dynamic and follow the development of the social and economic life of the state and its people. Demands for increased acceptance. Fundamental improvements and changes in all aspects of taxation are the reason for carrying out tax reforms from time to time in the form of improvements to tax policies and tax administration systems such as creating e-faktur applications, so that the tax base can be further expanded. So that potential available tax revenues can be collected optimally by upholding the principles of social justice and providing excellent service to taxpayers.

At PT. Intisubur Kimindo Raya Medan there are improvements to tax policies which often make people who still don't understand get confused in carrying out their work at a company, for example when using the e-invoice application an error occurs such as failing to upload a tax invoice/error which can cause the PKP to be unable to upload output tax invoices and input tax invoices for approval, there are delays in updating the e-invoicing application to the latest version because this application often experiences updates over time, and there are internet connection disturbances which result in the process of using the e-invoice application being hampered.

Based on the background of the problems above, the author's desire arises to conduct research with the title "IMPLEMENTATION OF E-FAKTUR APPLICATIONS FOR TAXABLE ENTREPRENEURS (PKP) IN RUNNING ITS TAX OBLIGATIONS AT PT. INTISUBUR KIMINDO RAYA MEDAN". The goal to be achieved from the results of this study is to find out how the e-faktur application is implemented for Taxable Entrepreneurs (PKP) in carrying out tax obligations.

2. RESEARCH METHOD

This research was conducted at PT. Intisubur Kimindo Raya, which is located at Jl. Dr. F.L Tobing No. 113-D (formerly Jl. Bintang) Medan. Research subjects are people (respondents) to be studied. In this study the research subjects were employees of PT. Intisubur Kimindo Raya Medan, while the research object is the variable to be studied. In this case the variable to be examined is e-faktur PT. Intisubur Kimindo Raya Medan, June to August 2022. the sample is part of the population, or a small group that is observed. For determining the sample in this study, the authors only took

some e-faktur data for 3 months based on existing data at PT. Intisubur Kimindo Raya Medan, namely from 6 to 8 2022.

So the research instrument is a tool used to measure the observed natural and social phenomena. Specifically all of these phenomena are called research variables. In this study used primary data and secondary data.

The data analysis technique used by the authors in this study is to use a qualitative method approach, namely investigating, finding, describing, and explaining the quality of existing e-invoice data in the company. Data analysis in this study can be carried out through the following steps:

1. Collect data related to research.
2. Conduct analysis regarding the application of e-faktur.
3. Summarize the research results.

3. RESULTS AND DISCUSSIONS

Based on research conducted by collecting data obtained from companies, it can be stated that the condition of Taxable Entrepreneurs (PKP) in using e-faktur at PT. Intisubur Kimindo Raya Medan can be seen in the following table :

Tabel 1. Taxable Entrepreneurs (PKP) in the application of e-faktur

Bulan	Faktur pajak keseluruhan	Faktur pajak yang berhasil di upload	Faktur pajak yang gagal di upload
Juni	52	21	31
Juli	67	29	38
Agustus	70	31	39

Sumber : Admin PT. Intisubur Kimindo Raya Medan

The table above shows that the total number of tax invoices in June totaled 52 invoices, tax invoices that failed to upload were 31 invoices, while tax invoices that were successfully uploaded amounted to 21 invoices.

In July, overall tax invoices increased by 67 invoices, followed by an increase in tax invoices that failed to upload with a total of 38 invoices, while tax invoices that were successfully uploaded amounted to 29 invoices. In August, overall tax invoices also increased by 70, followed by an increase in tax invoices that failed to upload with a total of 39 invoices, while tax invoices that were successfully uploaded amounted to 31 invoices. From each total tax invoice amount at PT. It can be stated that Intisubur Kimindo Raya Medan has increased every month, but if you look at the number of tax invoices that failed to upload, there were more of them than the number of tax invoices that were successfully uploaded.

From the results of interviews obtained from PT. Intisubur Kimindo Raya Medan, this is because there are taxpayers who are late and do not report tax invoices so that they can be said to be taxable entrepreneurs (PKP) who do not comply with their tax obligations. If it has a sub-section, then the sub-section is not presented with bullet points. Sub-sections are separated by paragraph spaces with other sub-sections.

Application of E-Invoices in Periodic VAT SPT Reporting At PT. Intisubur Kimindo Raya Medan, e-Faktur began to be implemented in July 2016. When e-Faktur was implemented, not all taxable entrepreneurs (PKP) used e-Faktur. In other words, a taxable entrepreneur (PKP) with an active status but has not used or registered an e-Faktur, which means that the taxpayer cannot be categorized as a compliant taxpayer. Taxpayers are divided into two categories, some are compliant and some are not. Taxable Entrepreneurs (PKP) who have not used e-Faktur means that it is included in the criteria for non-compliant taxpayers. Compliant taxpayers are those who have carried out their tax obligations such as submitting or filling out their SPT. So, for taxable entrepreneurs (PKP) who have not used e-faktur, they may not know or do not understand their tax obligations. Taxpayers who do not register an automatic e-Faktur will not be able to report Periodic VAT SPTs because in reporting VAT they are required to use e-Faktur. This means that taxable entrepreneurs (PKP) who have not registered e-faktur cannot make transactions. After the enactment of the implementation of e-Faktur at PT. Intisubur Kimindo Raya Medan, for taxpayers appointed as taxable entrepreneurs (PKP) who are required to use e-Faktur are no longer allowed to make paper tax invoices. If after being appointed as a taxable entrepreneur (PKP) he still does not make an electronic tax invoice, then the taxable entrepreneur (PKP) is deemed not to have made a tax invoice. In

implementing this e-Faktur, the Directorate General of Taxes (DGT) has provided an application that can be installed on a taxable entrepreneur's computer (PKP) and this e-Faktur is automatically connected to the SPT program, so that later you will get electronic or proof of value added tax collection. (VAT) electronically. Filling out electronic tax invoices is done online through an application or website. The requirements for using the e-Faktur application are as follows:

1. Has been registered or has an NPWP.
2. Application for self-affirmation as a Taxable Entrepreneur (PKP).
3. Request an activation code and password.
4. Submitting a request for an electronic certificate.
5. Activate (register) the e-Faktur application, use the e-Faktur application (create invoices and report Periodic VAT SPT).

Entrepreneurs who have been determined as taxable entrepreneurs (PKP) are required to submit Periodic VAT SPT no later than the end of the following month after the end of the tax period. SPT Masa VAT is a form used by taxpayers to report the calculation of the amount of tax both for reporting value added tax (VAT) and sales tax on luxury goods (PPnBM) owed. Based on existing data, the application of e-Faktur has not been fully utilized properly. This can be seen from the number of tax invoices uploaded which has increased each month. However, not all tax invoices can be uploaded and this causes taxable entrepreneurs (PKP) to be unable to carry out their tax obligations.

There are many kinds of problems in implementing e-Faktur, such as the frequent occurrence of taxable entrepreneurs (PKP) when using e-faktur have difficulties due to network connection disturbances or slow internet systems, many users also use e-faktur applications so they often fail. in uploading tax invoices and there are delays in updating the e-Faktur application which can also cause delays in using the e-Faktur application.

If there are problems with the e-Faktur application or the taxable entrepreneur (PKP) cannot complete it himself, then the taxable entrepreneur (PKP) should come to the tax service office (KPP) where he is confirmed as a taxable entrepreneur (PKP). However, if a database error occurs from the Directorate General of Taxes (DGT), then the Directorate General of Taxes (DGT) will correct the database error.

4. CONCLUSION

The following conclusions can be obtained by the author: Application of e-faktur at PT. Intisubur Kimindo Raya Medan indicates that the tax invoice has not been fully uploaded. Application of e-faktur at PT. Intisubur Kimindo Raya Medan has not been effective in increasing taxpayer compliance in terms of reporting tax invoices due to network connections, delays in updating the e-Faktur application to the latest version which causes the e-Faktur application to not be used properly. In terms of the application of e-invoices in reporting SPT period VAT it is still the same as before the existence of e-invoices, but only in the making it is done in one e-invoice application. However, in its reporting the Company uses e-feeling and in its reporting there are still delays in reporting. PT. Intisubur Kimindo Raya Medan is not collective in reporting its taxes every month.

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