

E-FILING IN TAX: IMPROVING COMPLIANCE THROUGH DIGITAL INNOVATION

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Abstract

An online tax reporting method that allows taxpayers to submit their tax reports more quickly, safely, and accurately through the internet is called e-filing. The implementation of e-filing aims to improve tax compliance by simplifying the reporting process, improving data protection, and providing support and education for taxpayers. The study conducted based on this literature research uses the literature research method. The findings of this study show that the implementation of e-filing is a powerful strategy in improving tax compliance. By utilising technology to simplify the reporting process, improve data protection, and provide adequate education and support, e-filing not only improves administrative efficiency but also builds taxpayer trust and compliance. Therefore, e-filing can be viewed as an important tool in sustainable and comprehensive tax reform.

Keywords: E-Filing, Tax, Digital Innovation.

Introduction

Compliance with tax obligations is one of the crucial indicators in assessing the success of a tax system. Taxes are the main source of funding for the state which is used to fund development and public welfare (Sell, 2024).

A consistent increase in tax revenue supports the government in managing the economy better and providing welfare to the community. In addition, tax compliance also plays an important role in creating social justice, where the tax burden is distributed fairly among all levels of society. Thus, every citizen contributes to the development and progress of the country (Hermawan, 2022).

On the other hand, low levels of tax compliance can have various negative impacts on the country's economy and stability. Tax non-compliance often leads to a decrease in state revenue, which can disrupt the implementation of government programmes and reduce the quality of public services (Kim, 2023). Furthermore, tax non-compliance can encourage unfair practices, where individuals or other entities that comply with their tax obligations feel disadvantaged and demotivated. This can create a climate of distrust towards the tax system and the government (Lee, 2020). Therefore, efforts to improve tax compliance through various means, including digital innovations such as electronic tax reporting, are necessary to ensure the sustainability and effectiveness of the tax system and create justice and prosperity for all people.

However, many countries, especially in developing countries, face major challenges in improving tax compliance. A number of factors such as the complexity of the tax system, lack of transparency, and high administrative costs are often the main obstacles (Wicaksono, 2020).

In an increasingly advanced digital era, information and communication technology offers various solutions to overcome these problems. One innovation that has emerged is the electronic tax reporting system, or better known as e-filing. E-filing allows taxpayers to file their tax reports via the internet, which not only simplifies the reporting process but also has the potential to improve the accuracy and efficiency of tax administration (Ortega et al., 2023).

E-filing has several advantages compared to the manual reporting method. Some of these advantages include the reduction of human error in form filling, time and cost savings, and increased accessibility and convenience for taxpayers. Studies in various countries have shown that the implementation of e-filing can increase the level of tax compliance, although the results can vary depending on the context and conditions of each country (Zaitsava et al., 2020).

In Indonesia, the Directorate General of Taxes (DGT) has implemented e-filing as part of the tax system reform effort. However, the level of e-filing adoption is still uneven and there are various challenges in optimising its potential. Factors such as digital literacy, technological infrastructure, and taxpayer perceptions and attitudes towards e-filing are important aspects that need to be considered (Rinaldi et al., 2024).

Therefore, this study aims to explore the extent to which e-filing can improve tax compliance in Indonesia and identify factors that influence the adoption of e-filing by taxpayers. This research will use a literature review approach to analyse various scholarly works and findings related to the implementation of e-filing in various contexts, and apply technology adoption theories to understand the dynamics.

Research Methods

The study conducted in this research uses the literature research method. Literature review is a research method that involves collecting and analysing information from various reference sources to understand concepts, theories, and findings related to the research topic. This method assists researchers in formulating theoretical frameworks, identifying research gaps, and summarising existing knowledge on a particular subject. In a literature review, researchers do not collect primary data such as surveys or experiments, but rather analyse published studies to gain in-depth insights. (Jelahut, 2022); (JUNAIDI, 2021); (Abdussamad, 2022).

Results and Discussion

Basic Concept of E-Filing

E-filing or electronic tax filing is a method of submitting Annual Tax Return (SPT) online that allows taxpayers to upload their tax files without visiting the tax authority office directly (Rinaldi et al., 2024). The system is designed to increase the level of efficiency and convenience in fulfilling tax obligations, with features such as automatic data entry, instant validation, and electronic confirmation of receipt. E-filing not only saves time and funds, but also reduces manual errors when filling it out and ensures the security and confidentiality of uploaded tax data (SE. & Djaja, 2021).

In terms of efficiency, convenience, and accuracy, there are significant differences between e-filing and conventional tax reporting systems. E-filing allows taxpayers to fill and upload tax returns online, which results in a faster and more cost-effective process than the manual method (Žatuchin, 2024). Through e-filing, fields can be completed automatically, validation is instantaneous, and taxpayers receive a receipt immediately after upload. In addition, e-filing reduces the risk of human error due to handwritten entries and ensures data security and confidentiality through strong encryption (Damayanti & Ernandi, 2022).

In contrast, the traditional tax reporting system involves physically filling out forms which are then sent to the tax office or by post. Manual processes often require more time and effort, both for taxpayers in filling out and tax officers in processing and validating data. Errors during handwritten filling are also more common, which can result in delays or incorrect tax calculations (Vincent et al., 2023). In addition, physical document submissions are at risk of being lost or delayed, in contrast to e-filing which offers real-time confirmation of receipt and an easily traceable digital trail. Thus, e-filing offers convenience and efficiency that cannot be achieved through conventional tax filing systems (Kemppainen & Frank, 2024).

Thus, e-filing offers various advantages compared to the manual tax filing system, including time and cost efficiency, as well as accuracy in filling and submitting tax files. With e-filing, taxpayers can upload tax returns electronically, receive real-time confirmation of receipt, and enjoy automatic filling and data validation that reduces the risk of manual errors. Meanwhile, manual systems that require filling and physically sending files tend to be more time-consuming, error-prone, and risk delays or loss of files. Therefore, e-filing is a more practical, secure, and efficient solution for tax reporting in today's digital era.

Tax Compliance

Compliance with tax obligations is the level of awareness and compliance of taxpayers in fulfilling their tax responsibilities in accordance with applicable legal regulations. This compliance includes several aspects, such as filling and filing the Annual Report (LT) on time, paying the correct tax and on time, and reporting all

relevant income and transactions honestly and accurately (Kelbesa, 2021). A high level of tax compliance indicates that taxpayers consistently carry out their tax responsibilities, which in turn supports increased state revenue and fairness in the tax system (Sanchirico, 2022).

Several factors can affect taxpayer tax compliance, both from the internal and external sides. Internal factors include taxpayers' awareness and knowledge of tax regulations, individuals' motivation to comply with tax obligations, and their perception of the fairness of the tax system (Malekpour, 2022). Taxpayers who have good knowledge of tax regulations and procedures tend to be more compliant because they understand the responsibilities and consequences of non-compliance. In addition, one's moral and ethical motivation, as well as positive perceptions of the benefits of taxes for state development, can also increase tax compliance (Qadri & Darmawan, 2021).

On the external side, factors such as government policies, tax socialisation and education, and the clarity and simplicity of tax regulations play an important role. A government that is active in conducting tax socialisation and education can help increase taxpayer awareness and understanding. In addition, a clear, simple and transparent tax system makes it easier for taxpayers to fulfil their responsibilities (Faisal & Norsain, 2024). Other factors such as the level of supervision and effective law enforcement as well as strict sanctions or fines for rule breakers can also affect the level of compliance. With a combination of these factors, it is expected that the level of tax compliance can increase, support state revenues, and create a fair and efficient tax system (Sutisna & Fachril, 2023).

Technology and Compliance

Technology plays a vital role in advancing tax compliance by introducing various innovations that make the process of reporting and paying taxes easier, faster, and more precise. One of the technologies that has made a significant impact is e-filing, which is the electronic filing of Annual Tax Return (ITR) via the internet (KASSAW, 2023). With e-filing, taxpayers are able to fill, validate and submit their tax returns online, which reduces the risk of manual errors and minimises the time required compared to filling out physical forms. E-filing also provides real-time confirmation of receipt, which helps taxpayers ensure that their reports have been received by the taxation authority (Heikkilä, 2024).

Besides e-filing, database technology and analytics also play a key role in advancing tax compliance. By utilising big data and analytics, tax authorities are able to more efficiently identify and monitor taxpayers who may be non-compliant. Analytic technology can help detect suspicious patterns and anomalies in tax reports, which can then be used as the basis for further audits (Michaelides, 2021). In addition, the integration of data from various sources, such as banking transactions and

company financial statements, allows tax authorities to have a more holistic view of taxpayers' economic activities, thereby minimising room for tax manipulation or evasion (Lukman et al., 2023).

Technology also enhances taxpayer engagement and education through online platforms and mobile applications. Interactive tax websites, mobile phone apps and social media make it easier for taxpayers to access information, guidance and assistance related to their tax obligations (Erdiansyah & Khoirunurrofik, 2021). Features such as chatbots and online help centres provide quick and responsive solutions to frequently asked questions, reducing confusion and improving compliance. Webinars, video tutorials, and digital educational materials can be accessed anytime and anywhere, thus improving taxpayers' understanding of tax rules and obligations (Spremić et al., 2020).

Finally, automation is another area where technology plays an important role in improving tax compliance. Automation systems allow for more precise tax calculations and reduce the risk of human error. For example, accounting software integrated with tax systems can automatically calculate the amount of tax due and generate the necessary reports (Khan, 2024). This not only saves time and effort for taxpayers, but also ensures more accurate and compliant calculations. Overall, technology provides tools and solutions that enable taxation processes to be more efficient, transparent, and precise, ultimately improving taxpayer compliance (Bayissa, 2021).

In conclusion, technology plays a crucial role in advancing tax compliance in various ways. First, through the e-filing system that facilitates electronic tax filing and reporting, technology helps to reduce manual errors and speed up the reporting process. Second, the use of databases and analytics enables tax authorities to detect non-compliance and anomalies more efficiently, thereby strengthening supervision and enforcement. Third, online platforms and mobile phone applications facilitate taxpayer education and engagement, providing easier access to tax-related information and assistance. Finally, automation of tax processes ensures more accurate and efficient calculations, reducing the risk of human error. Thus, the overall adoption of these technologies not only improves the efficiency of the tax system, but also encourages higher levels of taxpayer compliance.

Key factors that influence the success of e-filing

The successful implementation of an electronic tax reporting system is strongly influenced by a number of key interrelated factors. Firstly, ease of use or user experience is a critical factor. The e-filing system must be designed with an intuitive and easy-to-operate interface so that users can prepare and submit their tax reports smoothly without requiring special training (Benzarti, 2020). This factor is related to the perceived ease of use theory in the Technology Acceptance Model

(TAM). The smoother and more user-friendly the e-filing system is, the higher the potential for users to continue using it. A pleasant user experience can increase adoption rates and encourage more taxpayers to switch from conventional to digital methods (Gupta & Velayudhan, 2021).

Second, data security and privacy are equally important aspects. Taxpayers must be assured that their personal and financial information is protected from unauthorised access and risk of data leakage. The implementation of strict security protocols such as data encryption and multifactor authentication can help build user trust in the e-filing system (Kushwah et al., 2021). This trust is indispensable as doubts or concerns regarding data security can be a major barrier to the adoption of new technologies. A well-established regulatory and policy framework also needs to be implemented to ensure that user data is stored and processed according to the highest security standards (Rahmah & Septiyanti, 2023).

Third, providing user support and education therefore plays an important role in the success of e-filing. Many taxpayers may feel inexperienced with new technology and require assistance during the e-filing process. This support can be provided through help centres, online tutorials, step-by-step guides, and responsive customer service (Setiady et al., 2022). In addition, continuous education through seminars, workshops, and information campaigns will also help increase public awareness and understanding of the benefits of e-filing. This facilitation is important to cross the knowledge gap and reduce psychological barriers that may be faced by new users. The combination of ease of use, guaranteed security, and adequate support will substantially increase the adoption rate and success of e-filing implementation (Braun, 2023).

In conclusion, the successful adoption and implementation of an e-filing system is greatly influenced by various interrelated factors. First, ease of use is an important element that ensures that taxpayers can access and fill out tax reports quickly and without obstacles. Second, the security and privacy of taxpayer data must be guaranteed through strict security protocols to maintain user confidence in the system. Third, user support and education is essential to help taxpayers who are less experienced with this new technology through various forms of guidance and education.

In addition, adequate technological infrastructure along with supportive government policies and regulations also greatly affect the success rate of e-filing. The government can play an important role by providing incentives and setting regulations that encourage the use of e-filing, as well as ensuring data security through strict regulations. Finally, social and cultural influences are additional factors that can encourage or hinder the adoption of e-filing systems. Effective information campaigns and support from public figures or influencers can help change perceptions and increase awareness of the benefits of e-filing (Oldenburg, 2020).

The implementation of an electronic tax filing system, known as e-filing, has a greater chance of success if it considers and integrates these various factors. By utilising all related aspects, the implementation of e-filing is expected to increase the efficiency of the tax administration process to make it easier for taxpayers to fulfil their tax obligations.

The impact of e-filing on tax compliance

The implementation of electronic tax reporting systems has brought many benefits to improving taxpayer compliance in various countries. First, the ease of use and accessibility offered by online tax reporting platforms allows taxpayers to complete their reporting obligations more quickly and efficiently (Artika & Aisyah, 2023). With a friendly user interface, online reporting systems can minimise data input errors that often occur when using conventional forms. This reduction in error rates directly improves the accuracy of tax reporting, which in turn can improve taxpayer compliance in fulfilling their tax obligations (Bando et al., 2021).

Security factors also play an important role in improving tax compliance through online reporting systems. Online reporting systems, equipped with the latest security protocols such as data encryption and two-factor authentication, provide assurance of security for users. Trust in the security of data inputted through the online reporting system can reduce taxpayers' concerns about potential data leakage or misuse, so they tend to comply with tax reporting requirements (Bachtiar & Subagyo, 2024). Thus, the level of security offered by the online reporting system can increase a sense of security and trust, encouraging more people to comply with applicable tax regulations.

One of the positive impacts is the increased effectiveness and efficiency of tax administration. With an online reporting system, the process of handling tax reporting becomes faster and more organised. Data obtained electronically can be accessed and processed by tax authorities more efficiently, reducing the time to process conventional documents (Anwar & Simanjutak, 2021). In addition, this system allows real-time monitoring of taxpayer compliance, helping early detection of non-compliance or irregularities. This administrative efficiency benefits both tax authorities and taxpayers by speeding up reporting flows and data storage (López-Luzuriaga & Scartascini, 2021).

Finally, online tax reporting can encourage the formation of a culture of tax compliance through education and public awareness. Through various socialisation and education programs that accompany the implementation of online reporting systems, people can understand the importance of paying taxes and the proper reporting process (Bandiyono & Husna, 2020). Effective information campaigns on the benefits and convenience of online reporting systems not only increase technology adoption but also change people's attitudes and perceptions towards tax

obligations. Continuing education and technical support that is widely available through various channels will ensure that people feel helped and supported in the tax reporting process, increasing the general level of tax compliance (Haryaningsih & Abao, 2020).

Conclusion

The implementation of the electronic tax report submission system (e-filing) has revealed various key findings that are significant to taxpayer compliance. First, the ease of use offered by the e-filing system is proven to shorten time and reduce obstacles in the tax reporting process. The intuitive interface and automation technology help reduce data input errors, resulting in more accurate and timely tax reports. This accuracy and efficiency directly contribute to improving taxpayer compliance in fulfilling their tax obligations.

Second, the strengthened security aspects in the e-filing system have created a sense of security and trust among users. Enhanced data protection through encryption and double authentication provides assurance that taxpayers' personal and financial information will remain safe. This trust reduces concerns over the possibility of data leakage or misuse, so more taxpayers are willing to fulfil tax reporting requirements electronically. This sense of security is a key enabler of increased tax compliance.

Third, e-filing also supports the efficiency and effectiveness of tax administration. With a better organised system and electronically accessible data, tax authorities are able to manage and process reports faster. The ability to conduct real-time monitoring of taxpayer compliance has also improved, making early detection of non-compliance or irregularities more effective. These advancements, supported by intensive socialisation efforts and information campaigns, help build a better tax compliance culture in the community.

Overall, the implementation of e-filing provides various substantial benefits in improving tax compliance. From ease of access and use, data protection assurance, administrative efficiency, to adequate education and technical support, all these factors contribute synergistically to encourage more taxpayers to comply with tax regulations. Through a comprehensive and integrated approach, e-filing can be an effective tool in supporting a more compliant and sustainable tax system.

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