

Development of an Information System for eTax Return Reporting PPh 21 Employees at PT. FBR Mitra Sejati

^{1,*}Primadi Prasetyo^{1b}, ²Maimunah Permata Hati Hasibuan

^{1,2} Department of Accounting, Faculty of Economics and Business, Jambi University, Jambi, Indonesia

* Corresponding Author: primadi.prasetyo@unja.ac.id

Abstract: This research aims to develop an information system that supports collecting Income Tax (PPh) for employees in a tax consulting company. This research analyzes the suitability of the tax collection procedures applied by the company and the applicable tax provisions. The method used in this research is descriptive analysis based on data obtained through interviews, observations, and literature review. The results show that the principle of income tax collection in tax consulting companies is in line with the general tax withholding method, with estimated net income as the basis for calculation. The tax rate variations applied include the provisions in Article 17 of the Income Tax Law and related government regulations. The information system developed aims to improve efficiency and accuracy in the reporting of Income Tax Return 21 and support better tax compliance.



Citation: Prasetyo, P. & Hasibuan. M.P.H., 2024. Development of an Information System for eTax Return Reporting PPh 21 Employees at PT. FBR Mitra Sejati. Iota, 2024, ISSN 2774-4353, Vol.04, 04. <https://doi.org/10.31763/iota.v4i4.816>

Academic Editor : Adi, P.D.P

Received : September, 23 2024

Accepted : September, 12 2024

Published : November, 02 2024

Publisher's Note: ASCEE stays neutral with regard to jurisdictional claims in published maps and institutional affiliations.



Copyright: © 2024 by authors. Licensee ASCEE, Indonesia. This article is an open access article distributed under the terms and conditions of the Creative Commons Attribution Share Alike (CC BY SA) license(<https://creativecommons.org/licenses/by-sa/4.0/>)

Keywords: eTax return reporting; withholding tax; income tax 21; information technology; information system

1. Introduction

The development of the digital world is inevitable at this time, as all sectors have been faced with an administrative system based on technology, web-based, and online systems. As in this research, the taxation system has been administratively organized using a Web-based and Mobile reporting system or SPT PPh 21. So that the user interaction factor is very easy and flexible. Various difficulties in the management process experienced in previous years can be resolved with the existence of technology like this. Some factors that can be minimized are inaccuracies in calculations, inaccuracies in data management, and inefficiencies in the reporting process. Furthermore, PT FBR Mitra Sejati as the object of this research is one of the new companies engaged in the taxation sector. The tax reporting system including SPT PPh 21 and its analysis are comprehensively broken down in this research review and hopefully able to improve the efficiency of the administrative system built from the start and there are no sanctions due to inaccurate data reported to the tax authorities.

This research also approaches the technology used, namely the Mobile App. So that every process of managing the taxation system can increase effectiveness, speed, and accuracy in reporting. So that this system also fully supports the process of tax compliance which will also provide positive value for each client including PT FBR Mitra Sejati. In this assessment system, we significantly provide a detailed step-by-step comprehensive analysis of the tax system and governance and reporting on the tax system that we will analyze in this research, and also provide a complete analysis of the performance of the current tax system. Moreover, this research not only discusses the information system technology used in taxation but also a comprehensive theory of taxation, its legislation, and all essential components of the tax system, especially in Indonesia.

In Article 1 Paragraph 1 of Law No. 16. the Year 2009 related to the fourth amendment to Law No.6 Year 1983, namely regarding tax provisions and governance. Taxes become mandatory for all individuals business entities or industries that are mandatory, and do not get direct rewards, used by the state whose purpose is for the welfare of the people. (INDONESIA, 2009) Tax is one of the main aspects of state income that makes an important contribution to funding public needs, including private interests, for example, the welfare, education, and prosperity of the people. In addition, taxes are also the main tool for the state to achieve the goals set, so they have significant potential in managing state finances.

The tax optimization program needs to be improved in terms of service processes and tax administration, this is for tax extensification, increasing the intensity of tax collection and also services to taxpayers. Article 21 of the PP Law emphasizes tax withholding on income earned by domestic taxpayers in the form of permanent businesses including salaries, allowances, wages, honoraria, and other payments. Regarding the type of income tax (PPh) article 21 follows the principle of tax calculation that has been generally accepted. As for the rates imposed, this depends on the provisions of government regulations and other provisions listed in Article 17 of the Income Tax Law. The amount of income is the basis for determining the amount of tax, there are also final taxes such as awards.

Income Tax (PPh) article 21 refers to a tax that deducts from income such as wages, salaries, allowances, honorariums, as well as other payments that individuals receive as part of work, positions, services, or activities carried out by domestic tax subjects. Income tax article 21 is a type of income tax known as withholding tax, where taxpayers (WP) who have implemented tax regulations and their implementing regulations should make such deductions. The taxpayer given the responsibility by the law is often known as the subject of income tax withholding. In contrast, the individual whose tax is withheld is often known as the tax subject of income tax withholding. Income Tax (PPh) article 21 is charged when a taxpayer receives additional income from work or activities that he has carried out, which can come in various forms. Then, the party who pays the income or who receives the service later deducts the wage and writes a report to the tax office.

In 2021, the Directorate General of Taxes issued a new regulation regarding the withholding of ITA 21 by issuing the Harmonization of Tax Regulations Law No. 7 of 2021 (Lailatul Mufidah, 2021). This regulation implements the Director General of Taxes' authority to determine the types of objects and rates of ITA 21, as emphasized in the income tax regulations. The expansion of the scope of the tax object of ITA 21 can be seen from the application of the tax on income exceeding 5 billion rupiahs. However, many taxpayers still need clarification regarding the calculation of ITA 21. On this basis, at the beginning of 2023, the Government issued a new regulation regarding the calculation system of ITA 21 with the issuance of Government Regulation. Following Presidential Regulation No. 58 of 2023, related to withholding tax rates or ITA 21 adjusted to the type of services, work, and personal activities that fall into the PTKP category that has the amount of income per month, so the rate in the calculation of income tax can be determined.

The change in the ITA 21 withholding scheme was motivated by the difficulties taxpayers felt in understanding and carrying out the current calculation process, which tends to burden those trying to fulfill their tax obligations properly. Almost all income generated by taxpayers in Indonesia can be subject to the provisions of ITA 21. The types of income classified in this category include industrial money, bonuses, gratuities, commissions, wages, salaries, allowances, honorariums, or other forms of compensation, except if otherwise stipulated in the law. In addition, it also includes business profits, gifts, profits from the sale or transfer of assets, tax refunds, interest, dividends, royalties, rent, receipt of periodic payments, exchange rate differences, insurance premiums, and interest rewards.

According to the types of income benefits mentioned above, several income categories are not taxed or exempted. Among the types of income that are in-kind and enjoyment are providing facilities such as transportation, housing, or education to employees. In addition, it also includes goods or services available at certain locations, such as clubs or recreational facilities provided by the company. Another thing that is

part of in-kind and enjoyment is facilities provided by the government in performing duties, such as equipment and protection for security officers. Expenditures charged to the State Budget (APBN) or Regional Budget (APBD) for the benefit of public services are also included in this category. A withholding system is a method of tax collection in which a third party calculates the total tax that the taxpayer must pay. Income Tax Article 21 (Income tax Article 21) is one type of tax that uses the withholding system. In this context, the entities given the authority to carry out the withholding of ITA 21 include government agencies, domestic taxpayers, permanent establishment types, activity organizers, other foreign company representations, and individual taxpayers in certain countries that the Directorate General of Taxes designates.

PT. FBR Mitra Sejati is a company that runs in the tax consulting sector, which started running in March 2024 with 6 employees, as a company that runs in the field of tax consulting, PT. FBR Mitra Sejati is required to adapt to applicable tax regulations. With the issuance of the latest tax regulations, the calculation method of taxation will also change, confusing some taxes that need clarification. How is the income tax 21 reporting calculated for employees who work as tax consultants? Is the calculation and reporting of ITA 21 for tax employees different from the general calculation and reporting of employees? The above will describe the Reporting of ITA 21 for tax employees at PT. FBR Mitra Sejati.

2. Theory

2.1 eTax Information System

Information systems are an essential component in the combination of technology, people or human resources, and processes that have the function of collecting, processing, storing, and disseminating information widely, in this case, the field of taxation, and its information system so that the entire tax management system, analysis, and reporting can be completed effectively and efficiently. Moreover, The concept of a tax information system refers to a software system specifically designed to assist the government in overcoming problems, in tax data collection, because tax is one of the essential state revenues and needs to be managed very well. This taxation system includes many things, including the function of the tax system as a whole, namely as a data collector, calculating, reporting, and monitoring in detail in terms of taxes. eTax Return is a platform that has the special purpose of checking and managing the entire tax reporting system electronically, this tax system thoroughly provides detailed reporting about the client and conveys all the benefits obtained from the tax payment process appropriately, and the payment process is more efficient and easy and accurate in its reporting.

Moreover, Some of the essential components of the eTax Return System are the User Interface which must be friendly, easily accessible to the layman, have a powerful database, supported by calculation modules, and tax reporting. And able to perform editing processes such as CRUD, can validate the suitability and correctness of data, has a strong security system, and can calculate, send data, store data, and access data easily. The benefit of using eTax Return is efficiency. In the reporting process, efficiency is the most important factor, so that the payment process or tax reporting is immediately handled and reported quickly and accurately. This can reduce ineffectiveness due to the accumulation of data that causes delays in reporting due to manual systems that do not support properly. With a precise and accurate reporting system, monitoring can run well, which causes compliance in timely tax payments. The eTax Return system has also helped in the process of transparency so that the entire system can be seen without any acts of fraud, gratification, or corruption that can be committed by tax officials.

2.2 eTax Information System and its challenges

Information systems that are built must be supported by users who can operate them, this is a new problem for the community, especially in Indonesia. In operating the eTax report system, training or courses are needed for users to stabilize the process of using it. In addition to human resources, infrastructure such as the internet and internet availability in all regions in Indonesia, even remote areas must be evenly distributed, so that the process of applying the eTax report system can be maximized. In addition, the importance of data security and data privacy, because this system is related to finance, is

vulnerable in terms of data theft by hackers and the like. A sophisticated and powerful security system is needed. The utilization of information technology such as the eTax report system is expected to increase efficiency, accuracy, and compliance in the tax payment process, transparency, and a neat administrative process. If some of these components are equipped and fulfilled, the taxation process through the eTax Report System can be maximized to become one of the tools that can help the effectiveness of tax payments, which benefits the state and also the people who enjoy facilities from the state.

Technological literacy is important to understand, especially about taxation, taxation theory, and its use or application in the eTax system. Not only that but infrastructure must also be evenly distributed so that this eTax system can be used by all Indonesian people in various regions, whether rural or urban. In terms of the security system, it must also be strengthened with a security system that can protect the process of transmitting data and during the financial transaction process. The overall goal of this eTax system [1,2,3,4] is to improve the work efficiency of the monitoring system, and tax reporting more easily, detailed, dynamic, transparent, and fast, to provide benefits also for us as citizens and taxpayers, and the state as the provider of all infrastructure and the results of our taxes.

2.3 eTax Return

eTax Return is an electronic system used in the process of reporting income tax (PPh) 21 online via the Internet. This system can perform tasks such as conventional data input and tax data reporting. With easier technology, namely using eTax, we can independently report dynamically and easily. Income tax or PPh 21 is imposed on everyone who has worked anywhere in Indonesia and received wages and compensation. This will be a tax obligation that needs to be deposited with the government every year. So taxpayers must report income as proof of taxpayer compliance and good cooperation with the government as a tax regulator.

The components of the eTax return system include a User Interface, Database, Tax Calculation Module, and Tax Reporting Module. Then the eTax Return PPh 21 reporting process consists of Data Collection, Form Filling, Verification and Validation, Report Delivery, and Data Storage. The obstacles that can be faced when using eTax Return are limited Digital Literacy, limited infrastructure or installation of Networking, and data security [6].

2.4 Tax in general

Taxes are mandatory payments imposed on citizens based on legal provisions, without getting direct rewards that can be shown, and are intended to fund general government expenditures. This definition is further elaborated: "Taxes are transfers of wealth from individuals or entities to the state treasury in support of routine expenditures, while excess funds are used in public savings, which are the main source of financing public investment." (Dr. Rochman Soemitro, S.H, in (Resmi, 2019)) Concerning Law No.28 of 2007, which relates to general provisions and tax procedures, taxes are obligations that must be carried out to the state by individuals or agencies, which are legally binding, without getting direct rewards. They are utilized in the interests of the state to increase the welfare of the people to the maximum.

From the above understanding, the definition of tax is 1 – tax collection according to or through the power of the law and its implementing regulations 2. On payment, taxes cannot be shown to have individual contra merit by the government 3 – tax collection by the state, either central or regional government 4. Taxes are used in various government expenditures, which, if a surplus is still found, are used to continue financing public investment.

2.5 Tax Function

Mardiasmo (2018) reveals that the definition of function in the context of tax functions refers to the benefits or usefulness of an aspect. In this case, the tax function includes taxes' main objectives and benefits. Taxes have a major role in regulating economic policy and improving public welfare. Every country seeks to improve the economic welfare of its people, and taxes are one of the sources of state income desired to support development based on the country's vision. There are two main functions of tax: 1. Budgetair Function

(Source of State Finance) Taxes play a source of revenue for the government in financing expenditure needs, both sustainable and developmental. 2. Regular function (Regulatory) Taxes act as an instrument in implementing government policies in the social and economic realms and achieving various objectives outside the financial aspect. (Mardiasmo, 2018).

2.6 Legal Basis of Taxation in Indonesia

In Indonesia, many laws emphasize taxation. The 1945 Constitution Article 23A is the main legal source of each relevant law. Generally, each type of tax is contained separately in different laws. This separation is due to the different scope of each type of tax, so adjustments are made to regulate each type of taxation specifically. This principle implements the basic legal foundation of the 1945 Constitution Article 23A. Eight laws serve as the legal basis for tax collection in Indonesia, namely:

1. Law No. 6 of 1983, related to General Provisions and Tax Procedures, was revised into Law No. 16 of 2000, emphasizing general provisions and tax procedures.
2. Law No. 7 of 1983 related to income tax was revised into Law No. 17 of 2000.
3. Law No. 8 Year 1983 related to Value Added Tax on Goods and Services and Sales Tax on Luxury Goods, PPN and PPhBM Law, which was revised into Law No. 18 Year 2000.
4. Law No. 12 of 1985 related to land and building tax, the PBB Law, which was revised into Law No. 12 of 1994.
5. Law No.19 of 1997 related to tax collection with a letter of compulsion, the PPSP Law, which was revised into Law No. 19 of 2000.
6. Law No.21 of 1997 relating to Fees for Acquisition of Rights on Land and Building, BPHTB Law, revised into Law No. 20 of 2000.
7. Law No.14 of 2002 related to the Tax Court, PP Law.
8. Law No.13, 1985, was Related to Stamp Duty, BM Law.

2.7 Tax Collection Requirements

2.7.1 Tax Collection Must Be Fair (Terms of Justice)

Furthermore, to achieve the legal objective of creating justice, the determination and implementation of tax collection must be carried out fairly and transparently. The concept of fairness in legislation includes the imposition of taxes that are general and equitable, based on the principle that each taxpayer is taxed based on his economic capacity. This equitable taxation ensures that the tax burden is spread proportionally so that no party feels unfairly burdened. The government must ensure that the tax rules are easy to understand and consistently applied, without discrimination or preferential treatment for certain groups. In addition, justice in the implementation of tax collection is also realized through the granting of rights to taxpayers. Taxpayers are given the right to file an objection if they feel there is an error in the determination of the tax imposed. They also have the right to postpone tax payments if they face certain financial constraints. Furthermore, taxpayers can appeal to the Tax Advisory Panel if they are still dissatisfied with the objection decision. This process assures that taxpayers have an official channel to lodge complaints and seek justice regarding their tax obligations.

2.7.2 Tax Collection Must Be Based on Law (Juridical Requirements)

In Indonesia, the regulation on taxes is stated in the 1945 Constitution Article 23 paragraph 2, which stipulates that all taxes and other levies that are compelling for the needs of the state are emphasized in the Law. This provision provides a strong legal basis for the government to manage and collect taxes from citizens and business entities and ensures that the tax collection process is carried out based on the principles of fairness and transparency. With this article, legal justice for the state and its citizens is sought through clear and firm arrangements regarding tax obligations, so that every citizen and business entity can understand and properly carry out their tax obligations. In addition, this provision also ensures that there are protection mechanisms for taxpayers, including the right to file objections, postponement of payments, and rather than in the event of a dispute related to tax obligations, so that the rights of citizens are protected and legally guaranteed.

2.7.3 Tax Collection Does Not Disrupt the Economy (Economic Condition)

Tax collection should not disrupt production and trade activities, as this can cause economic bottlenecks for the community. Taxes that are too burdensome or complicated collection procedures can hamper business activities, reduce productivity, and slow economic growth. Therefore, the tax system should be designed in such a way that it is efficient and does not overburden businesses. The government needs to ensure that tax policy is not only effective in collecting state revenue but also friendly to the development of the business world so that the economy can continue to grow healthily and stably without any significant obstacles from the taxation side.

2.7.4 Tax Collection Must Be Efficient (Financial Requirement)

This financial criterion is in line with the budget function, namely that taxes are the main source of state revenue used in covering the majority of state expenditures. On this basis, the tax collection process must be carried out as well as possible to collect as much state revenue as possible while minimizing the cost of tax collection. Effectiveness and efficiency in tax collection are essential to ensure that the revenue raised is maximized and the budget spent on tax collection is minimized. The government needs to implement a tax system that is transparent, easy to understand, and not burdensome for taxpayers, as a result, tax compliance increases, and state revenue can be optimized to support development and public welfare.

2.7.5 The tax collection system should be simple (Simple Requirement)

A tax collection system that is not complex makes it easier for people to carry out their tax obligations. Through a system that is easy to understand and access, people are more likely to comply and report taxes on time. This requirement has been met in the latest tax law, which is designed to make the taxation process more efficient and user-friendly. Thus, people will not feel burdened by complicated procedures, and the government can increase the level of tax compliance and optimize state revenue. (Mardiasmo, 2018).

2.8 Material and Formal Tax Laws

Tax law is classified into two, i.e., material tax law and formal tax law: [1] Material tax law is a collection of norms that regulate the conditions, actions, as well as legal cases on which taxes are imposed. These norms determine who must be taxed and how much tax must be paid. Material tax law includes regulations that set tax rates, tax objects, and tax subjects, as well as the basis for tax imposition. Examples of material tax law include the Law on Income Tax and the Law on Value Added Tax, which specifically regulates the types of income and transactions subject to tax as well as the provisions related to the calculation and payment of such taxes. Thus, material tax law provides a clear and structured legal framework for the implementation of a fair and efficient tax system. [2] Formal Tax Law is a set of regulations that govern the various methods of putting the material tax law into practice. This law covers tax administrative procedures, government oversight of their implementation, the rights and obligations of taxpayers, and so on. Examples of formal tax law include the Income Tax Law with *Writ of Mandate*, the Law on General Provisions and Tax Procedures, and the Tax Court Law.

2.9 Tax Groupings

Based on the explanation of Mardiasmo (2018), the types of taxes are classified into three parts:

2.9.1 According to Group

1. Direct taxes refer to taxes that must be imposed directly on taxpayers and are unable to be transferred or borne by other parties. An example is Income Tax (PPh). 2. Indirect taxes refer to taxes that can later be transferred or borne by other parties. An example is VAT.

2.9.2 By Nature

1. Subjective tax is a tax centered on the subject, which indicates that it considers the personal condition of the taxpayer. An example of this tax is Income Tax (PPh). 2. Objective tax is a tax centered on its object, by not considering the personal condition of the taxpayer. Examples include PPN) along with Sales Tax on Luxury Goods (PPnBM).

2.9.3 Central taxes refer to taxes

1. Central taxes refer to taxes that the central government collects and uses to support the country's fiscal needs. Examples of central taxes include Income Tax (PPh), Land and Building Tax (PBB), PPnBM, VAT, and Stamp Duty. 2. Local taxes refer to taxes that local governments collect and use to fund local operational needs. Local taxes are classified into several types, including: a) Provincial taxes, for example: Surface Water Tax and Cigarette Tax. b) Regency Tax, for example: Parking Tax, Billboard Tax, and Lighting Tax.

2.9.4 Subjective tax

Subjective tax is a type of tax that is individual, where the determination of the amount of tax first considers the personal condition of the taxpayer. When determining the amount of tax payable, various objective reasons that are closely related to the taxpayer's material condition, or what is often referred to as economic capacity, must be taken into account. For example, in personal income tax, the link between the tax and the taxpayer (subject) is direct. This indicates that the amount of tax payable is highly dependent on the economic capacity of the taxpayer. In this type of subjective tax, the personal condition of the taxpayer greatly influences the amount of tax to be paid. Factors such as the number of family dependents, income level, and living expenses can all affect the amount of tax payable. Therefore, subjective taxes tend to be fairer because they take into account the individual taxpayer's ability to pay, in contrast to objective taxes which emphasize more on the tax object without taking into account the taxpayer's condition. This subjective tax ensures that the tax contribution is balanced with the financial capacity of each individual, thus better reflecting the principle of fairness in taxation.

2.9.5 Objective tax

Objective tax, which is material in nature, first considers the object, whether it is in the form of circumstances, actions, objects, or events that are the result of the emergence of tax obligations. After that, only the subject (individual or legal entity) that is directly related is determined, without considering whether the tax subject lives in Indonesia or not. e. Based on the Collection Institution, taxes are classified into two, namely state taxes (central taxes) and local taxes: 1. State Tax (Central Tax) refers to taxes collected by the central government, which is managed by the finance department. The revenue from these taxes is used to fund the general household needs of the state. 2. Local Taxes (Pajak Daerah) refer to taxes that local governments collect, e.g. districts, and provinces. The collection is based on local regulations, and the revenue from these taxes is used to fund the household needs of the local government. (Mardiasmo, 2018)

2.10 Tax collection procedures

2.10.1 Tax Stelsel

The tax collection implementation system is composed of tax steles, based on (Resmi, 2019) which consists of, namely: a. Real stelsel (real stelsel) Tax imposition is based on objects, such as actual income, as a result of which the collection can be carried out at the end of the tax year since the actual income is known. This system is known as the real stelsel and has advantages and disadvantages. The advantage is that the tax imposition becomes more realistic because it is based on the income received by the taxpayer during the period. However, the real stelsel also has disadvantages. Tax can only be imposed after a certain period ends, that is after the actual income is known. This means that tax collection cannot be done directly when income is earned, but must wait until the end of the tax period. This delay can pose challenges in the management of state finances because tax revenue can only be ascertained and collected after all income data has been collected and verified.

b. Assumption Stelsel (fictieve stelsel) Tax imposition according to assumptions emphasized in the law. For example, income in one year is considered the same as in previous years, as a result at the beginning of the tax year, the amount of tax that must be paid in the current tax year can be determined. c. Mixed Stelsel This is a combination of the realization system and the estimation system. At the beginning of the year, taxes are determined according to certain assumptions, then at the end of the year, taxes are matched with the actual situation. The amount of actual tax is generally greater than previously estimated.

2.10.2 Tax Collection Principles

The basis for tax collection is based on (Mardiasmo, 2018) which is composed of, namely: a. Domicile principle (residence principle) The state imposes taxes on all income and income of taxpayers who live in its territory, including income obtained either from within the country or abroad. b. Source principle The state has the right to impose taxes on income coming from its territory by not paying attention to the place of residence of the taxpayer. c. Nationality principle Tax imposition is related to the citizenship of a country.

2.10.3 Tax Collection System

The Tax Collection System according to (Resmi, 2019) is composed of, namely: a. Official Assessment System The official assessment system in tax collection gives authority to the government (tax authorities) to calculate the amount of tax that must be paid. This system has the following characteristics: 1) The authority to carry out the calculation of the amount of tax that must be deposited with the tax authorities. 2) Taxpayers have a less active role. 3) Tax debts arise after the issuance of a tax assessment letter. b. Self-Assessment System The self-assessment system in tax collection gives taxpayers the authority to assess the amount of tax they must pay themselves. This system has the following characteristics: 1) The authority to determine the amount of tax that must be paid by the taxpayer himself. 2) Taxpayers actively carry out the determination, deposit, and reporting of taxes that they are obliged to pay themselves. c. Withholding System A tax collection system that gives authority to third parties in withholding taxes that must be deposited by taxpayers.

2.11 Barriers to tax collection

Based on the explanation (Mardiasmo, 2018) obstacles to tax collection can be classified into: 1. Passive Resistance The community shows unwillingness (passive) to make tax payments, which can be caused by factors such as: a. The development of thinking and moral values in society. b. The complexity of the tax system is not easy for the community to understand. c. Obstacles in implementing an effective monitoring system. 2. Active Resistance Covers all actions taken by taxpayers to avoid tax payments. The forms can vary, including: a. Tax avoidance, Efforts to minimize the tax burden without contradicting the law, such as by utilizing legal incentives or deductions b. Tax Evasion, Efforts to reduce the tax burden through means that contradict the law, such as avoiding tax payments.

2.12 Tax Rates

Based on exposure (Mardiasmo, 2018) There are 4 types of tax rates: 1. Comparable or proportional rate The rate is a fixed percentage of the amount taxed, as a result, the amount of tax to be paid is proportional to the value taxed. For example, this applies to the delivery of Taxable Goods within the customs area subject to Value Added Tax (VAT). 2. Fixed Rate The rate is a fixed amount, no matter how large the amount subject to tax is, as a result, the amount of tax payable remains the same. For example, this applies to the rate of Stamp Duty 3. Progressive rate The rate applied increases as the amount subject to tax increases. For example, this applies to Article 17 of the Law on Domestic Individual Taxpayers. 4. Degressive Rate The tax rate applied gets lower with the amount of income subject to tax.

Table 1. List of Tax Rates

Appendix Taxable income	Tax Rate
Up to 60,000,000 IDR	5%
60,000,000 to 250,000,000 IDR	15%
250,000,000 to 500,000,000 IDR	25%
500,000,000 to 5000,000,000 IDR	30%
Above 5000,000,000 IDR	35%

Table 1 is a List of Tax Rates. According to the percentage increase in the rate, progressive rates are classified as follows: a. Progressive rates: Increasing percentage increase b. Fixed progressive rate: Fixed percentage increase c. Degressive progressive rate: Smaller percentage increase.

2.13 Income Tax Article 21

2.13.1 Subject of Tax

The subjects subject to Income Tax Article 21 include employees, members of the board of commissioners, non-employees, recipients of pensions or severance pay, former employees, and other activity participants. The object of income tax article 21 includes: - Income that permanent employees receive, including income that is permanent and irregular. - Income that industry recipients receive regularly, such as industry money or other forms of income. - Income related to termination of employment, as well as income from the industry generated in forms such as industrial benefits, severance pay, or old-age allowances. - Income from casual or irregular employment, such as piece-rate, weekly, daily, industrial, or monthly payments. - Fees for individuals who are not employees, for example, fees, honoraria, commissions, as well as other remuneration received in exchange for services, work, or activities performed. - Rewards to participants in activities, such as representations, allowances, meetings, gifts, honorariums, awards, or other rewards in any form.

2.13.2 Tax Base

1) Recipients of taxable income, including: - Recipients of periodic pensions - Permanent employees - Non-permanent employees whose monthly income exceeds 4,500,000 IDR - Non-employees as stated in PER16/PJ/2016 Article 3(c) who receive ongoing benefits. 2) Individuals who earn more than IDR 450,000 per day, apply to non-permanent employees or freelancers, as long as the total income generated in a calendar month has not reached IDR 4,500,000. 3) Half of the total gross income, applied to individuals who are not employees following the provisions of PER-16/PJ/2016 Article 3(c), who get irregular wages. 4) Total gross income applicable to income recipients other than employees, as described in the previous three points. Apart from the basis of imposition and deduction, the calculation of Income Tax 21 also considers the Non-Taxable Income (PTKP). Furthermore, the Tax Imposition Base (DPP) of Income Tax 26 refers to the total gross income.

2.13.3 Income Not Taxable (PTKP)

The list of PTKP for the calculation of tax for individual taxpayers starting from the 2016 tax year is as follows the Table 2.

Table 2. Non-taxable income (PTKP)

Criteria		
Single Male/Female	Married Male	Husband and Wife Merged
TK/0 54.000.000 IDR	K/0 58.500.000 IDR	K/I/0 112.500.000 IDR
TK/1 58.500.000 IDR	K/1 63.000.000 IDR	K/I/1 117.000.000 IDR
TK/2 63.000.000 IDR	K/2 67.500.000 IDR	K/I/2 121.500.000 IDR
TK/3 67.500.000 IDR	K/3 72.000.000 IDR	K/I/3 126.000.000 IDR

2.13.4 Tax Rate

Moreover, The income tax rate of Article 21 is a progressive tax rate based on Article 17 of the income tax law, as shown in Table 3. Source: (Lailatul Mufidah, 2021) Law no. 7 of 2021 (UU HPP).

Table 3. Progressive Tax Rate PP Law no. 7 /2021

No	Taxable Income (PKP)	Income Tax Rate 21
1	0-60.000.000 IDR	5%
2	60.000.000 – 250.000.000 IDR	15%
3	250.000.000-500.000.000 IDR	25%
4	500.000.000-5000.000.000 IDR	30%
5	≥ 5000.000.000 IDR	35%

And the tax rate (average effective rate) according to Government Regulation No. 58 of 2023. - TER A (TK/0; TK/1; K/0)

Table 4. Recipe TER A (TK/0; TK/1; K/0)

No	Gross income layer (IDR)		TER A	
1	-	s.d	5.400.000	0,00%
2	5.400.001	s.d	5.650.000	0,25%
43	910.000.001	s.d	1.400.000.000	33,00%
44	1.400.000.001	s.d	~~	34,00%

- TER B (TK/2; K/1; TK/3; K/2)

Table 5. Recipe TER B (TK/2; K/1; TK/3; K/2)

No	Gross income layer (IDR)		TER B	
1	-	s.d	6.200.000	0,00%
2	6.200.001	s.d	6.500.000	0,25%
39	957.000.001	s.d	1.405.000.000	33,00%
40	1.405.000.001	s.d	~~	34,00%

- TER C(K/3)

Table 6. Recipe TER C (K/3)

No	Layer Gross income (IDR)			TER C
1	-	s.d	6.600.000	0,00%
2	6.600.001	s.d	6.950.000	0,25%
40	965.000.001	s.d	1.419.000.000	33,00%
41	1.419.000.001	s.d	~~	34,00%

(Government Regulation of the Republic of Indonesia No.58 Year 2023 Related to Withholding Tax Rate of Income Tax Pasa 21 on Income in Connection with Work, 2014)

2.13.5 When Tax Reporting

When depositing and reporting income tax article 21 a. When depositing income tax article 21 is on the 10th of the following month. b. When reporting income tax article 21 is on the 20th of the following month. If the due date for payment and tax remittance falls on a holiday, such as Saturday or national holiday (including during the implementation of the General Election or collective leave), as a result, payment and tax remittance can be carried out on the next working day.

2.13.6 Notification Letter (SPT)

Notification Letter (SPT) is a document that taxpayers use in informing the calculation and/or payment of tax objects, taxes, non-tax objects, as well as assets and liabilities based on tax law provisions. SPT acts as a medium for reporting and accounting for the total tax owed and reporting by taxpayers. (Mardiasmo, 2018) a) Types of SPT In general, SPT is distributed and classified into two, i.e.: 1. Notification Letter Masa Namely the notification letter for the tax period, which is composed of (SPT) Value added tax period, Income tax period, as well as SPT Masa value added tax for VAT collectors.

2. Annual Notification Letter Namely notification letter in a certain tax year or part of the tax year. b) Time Limit for submission of SPT The time limit for submission of notification letters is: 1. Periodic Tax Returns must be submitted no later than 20 days after the end of the tax period. Meanwhile, the VAT Return must be submitted at the end of the following month since the tax period ends. 2. Annual income tax returns for individual taxpayers must be submitted no later than 3 months after the end of the tax year. 3. Meanwhile, the Annual Income Tax Return for corporate taxpayers must be submitted no later than 4 months after the end of the tax year.

2.13.7 Denial and Sanctions

If the notification letter is not notified within the specified period or the time limit for submitting the notification letter, the result will be subject to administrative sanctions as much as: - VAT: 500,000 IDR - Other tax returns: 100,000 IDR - Annual corporate tax return: 1,000,000 IDR - Personal Annual Tax Return: 100.000 IDR.

Sanctions on the reporting of income tax article 21, among others: a. Late deposit sanctions following the KUP law in 2007 article 9, every late payment will be subject to interest of 2% per month for all periods, which is determined starting from the due date. b. Late reporting sanctions Following the KUP law in 2007, every late reporting is subject to a fine of 100,000 IDR a month.

2.14 Procedure for Reporting Income Tax Article 21

The procedure for reporting the periodic notification letter of Income Tax Article 21 refers to the process or procedure for reporting taxes on income in the form of wages, salaries, allowances, honoraria, as well as other payments made by non-employees, severance pay recipients, former employees, employees, and similar entities. In the context of reporting the PPh Article 21 periodic notification letter, three main stages must be carried out, namely, the calculation of the tax payable, depositing the amount of tax

payable, and official reporting to the tax authorities. Each of these stages is important to ensure that tax obligations are fulfilled based on the applicable provisions and to maintain the tax compliance of related parties.

Moreover, a. Calculation of Income Tax Article 21 Calculation format of Income Tax Article 21 payable: $ITA\ 21\ payable = Tax\ Rate \times PKP\ 23$ b. Deposit of ITA 21 The ITA 21 withheld by the ITA 21 withholder in each tax period must be deposited at the post office or bank designated by the Minister of Finance using a Tax Payment Slip (SSP) at least on the 10th of the following month according to the calendar. c. Reporting of Income Tax Article 21 The tax withholder must report the related payment to the Tax Office where the taxpayer is registered no later than the 20th of the following month using the Periodic Income Tax Return (SPT Masa PPh Pasal 21). For Corporate Income Tax, the reporting of Income Tax Article 21 uses the Annual Tax Return 1771. (Prof.Dr. Mardiasmo, MBA., 2018)

3. Method

3.1 Process of using and analyzing E-Tax System

In the process of analyzing and using the E-Tax System [13,14,15], there are several essential components discussed, including User, Information System, and Output. Users here are Employee Data Input and Accessing the System. In the information system, there are several parts, namely Employee Data which consists of Employee Data and Processing Data Storage. Then Tax Calculate Module consists of Calculating Income Tax 21 and Compiling Tax Details, and the Tax Return Reporting Module which consists of SPT Form Generation, and Data Validation. Finally, the output section consists of Income Tax Return Report 21 and Notification and Feedback. The complete method of using eTax can be seen in Figure 1.

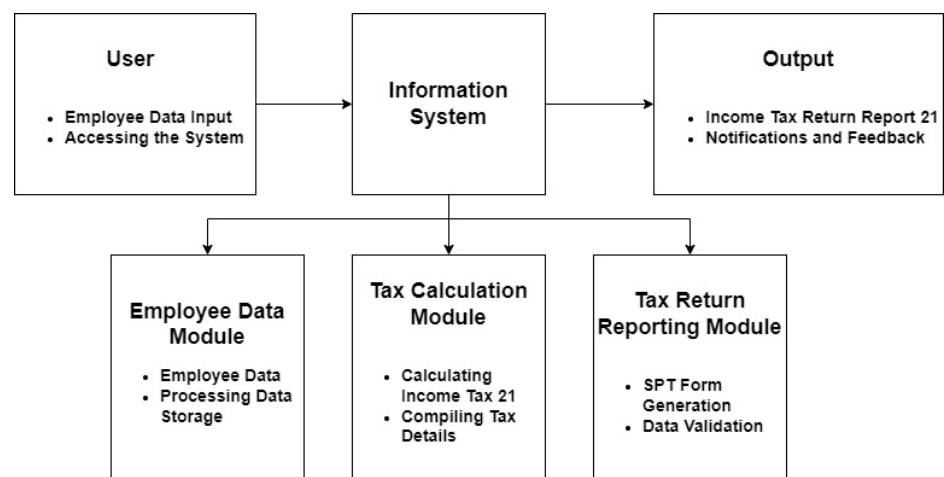


Figure 1. Procedure for using the e-Tax Report System

Moreover, in the process of running the eTax System, several steps are required as shown in Figure 2, starting from Employee data input, namely the input process from the user, then proceed with the Employee Data Process, which consists of Data validation and storage, next is the process of calculating income Tax 21 using the calculation module, next is SPT Report Generation, namely Report Preparation based on data, next is SPT Report Validation, this is the process of checking accuracy and completeness, next is SPT Report output, namely the process of Saving and Printing Reports.

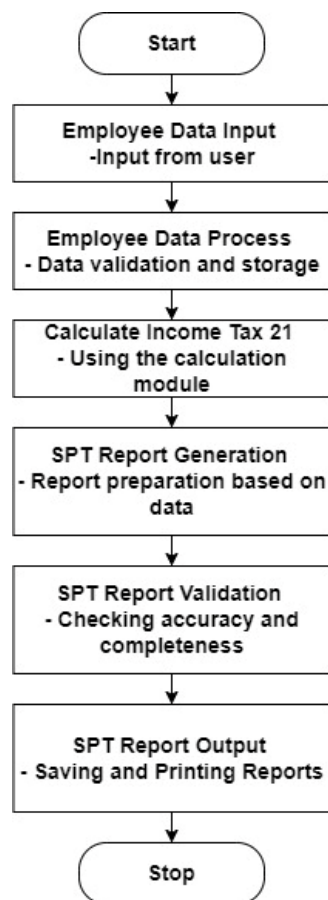


Figure 2. Flowchart of how the e-Tax Report System works

4. Result and Discussion

4.1 Brief History of PT. FBR MITRA SEJATI

Fuad Rahardi tax consultant office (PT. FBR MITRA SEJATI) is located on Jalan Kapten Pattimurah, Village / Kelurahan Rawa Sari, Kec. Alam Barajo, Jambi City, Jambi Province, Postal Code 10570. Fuad Rahardi Tax Consultant Office was established on March 7, 2024, and already has an official KKP founder license from the Indonesian Tax Consultant Office Association. In the whole process, there will be challenges or obstacles that need to be faced, including at the Fuad Rahardi Tax Consultant Office itself. One of the problems faced is limitations, for example, the inadequate workspace with an active room size of 4x4 meters. Because this company is a very newly established company, there are many obstacles experienced, for example, it requires a lot of capital to develop and maximize office conditions.



Figure 3. Logo of PT. FBR Mitra Sejati

The organizational structure [Figure 4] is part of the details of duties and responsibilities that describe the hierarchy and authority of each staff in the company. Through a well-defined organizational structure, all activities can be carried out effectively and contribute to achieving the goals set by the company. As a registered tax consultant office in Jambi has a vision and mission for the operation and development of its business. The vision and mission are Vision - Providing Creative, Innovative, and competitive services - Providing Indonesian tax education according to the latest regulations - Improving employee welfare by instilling ethical, moral, integrity, and responsible values B. MISSION - To provide the fastest, precise, and compliant service - To renew the theory and implement it to the public - To be a person with communication skills who upholds the values of ethics, morals, integrity, and responsibility Source: PT. FBR MITRA SEJATI, 2024.

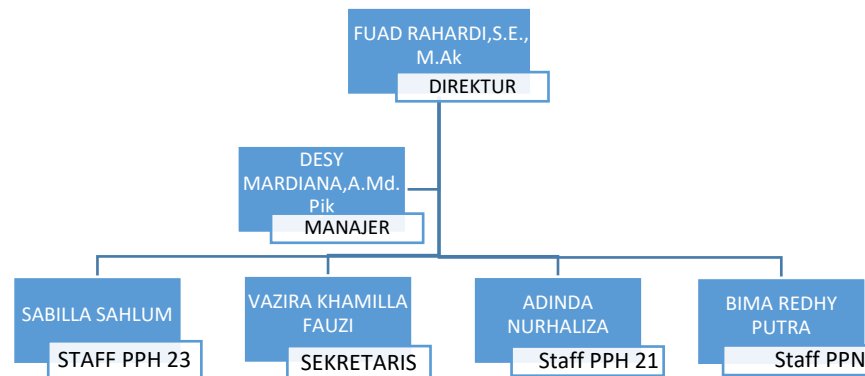


Figure 4. Organizational structure of PT. FBR MITRA SEJATI

4.2 DJP Online

Furthermore, the Procedure for Periodic Tax Return Reporting through DJP Online A. DJP Online DJP Online is a digital tax service provided by DJP through a website or application that can be accessed on mobile devices. This service allows the submission of SPT to be carried out anytime and anywhere throughout 24 hours. Through e-filing, there is no longer a need for physical paper documents because every document will be sent in electronic form. Flow chart of Income Tax 21 reporting as shown in Figure 5.



Figure 5. Flowchart of Income Tax 21 Reporting Through DJP Online (Source: Indonesia baik. id (how to report taxes online))

4.3 DJP Online Procedures

The first stage that must be carried out before being able to fill in the Income Tax Return 21 is logging in to the DJP Online Web Application [Figure 6 to 13]. Can find the application via the website link <https://djponline.pajak.go.id/>. After the web application has opened on the Search Page, then enter the Taxpayer's Tax ID Number and Password.

Figure 6. Login Page of DJP Online Web Application

Start Filling the Tax Return Form After logging into the DJP Online Application, you can start filling in the Income Tax Return 21. The following are the steps in completing the Income Tax Return 21, namely: - Select the "Report" Option - Click "Pre-Reporting" for reporting from 2023 onwards, and "Reporting" for tax return reporting in 2023 and below of 2023.

Figure 7. Reporting Page in DJP Online

- Select Option "e-bupot 21/26"

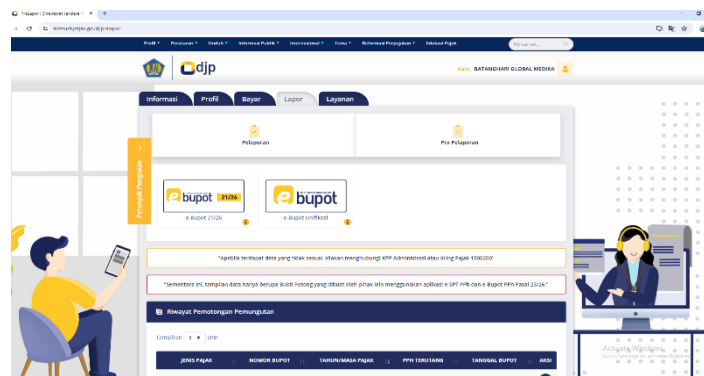


Figure 8. Pre-Reporting Options Page

- Open "Cut Proof" and record (fill in the form that has been displayed)

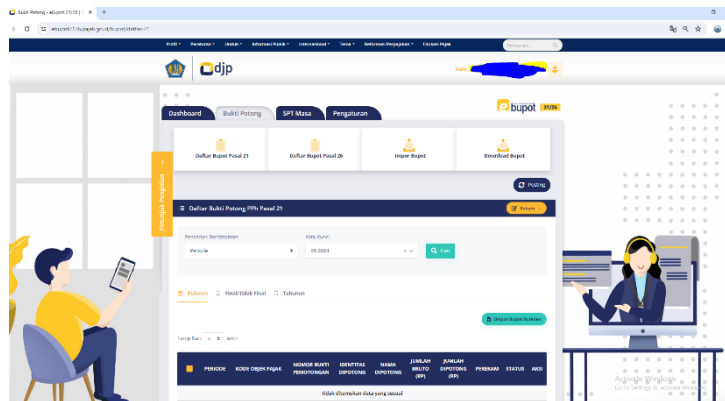


Figure 9. E-Bupot Page 21/26

Perakaman Bukti Potong Pasal 21

BULANAN & FINAL/TIDAK FINAL

IDENTITAS WAJIB PAJAK YANG DIPOTONG

Tahun Pajak: Pilih Tahun Pajak: Masa Pajak: Pilih Masa Pajak:

Identitas: ☒ NPWP ☐ NIK NPWP:

Nama:

Alamat:

JENIS PEMOTONGAN PPh PASAL 21

Kode Objek Pajak: Pilih Kode Jenis Pajak:

Fasilitas PPh Pasal 21: ☐

PENGHITUNGAN PPh PASAL 21

Jumlah Penghasilan:

Figure 10. Page Filling the Withholding Slip

- Once saved, upload the proof of deduction form into the Periodic Income Tax Return.

The screenshot shows the 'Posting Data Pajak Penghasilan' (Posting Income Tax Data) page. It features a sidebar with 'Petunjuk Pengisian' (Filling Instructions) and a main area with a 'Posting' button. The main area contains a form with two dropdown menus: 'Pilih Tahun Pajak' (Select Tax Year) and 'Pilih Masa Pajak' (Select Tax Period). The top navigation bar includes 'Profil', 'Peraturan', 'Unduh', 'Informasi Publik', 'Internasional', 'Tema', 'Reformasi Perpajakan', and 'Edukasi Pajak'. The top right corner shows 'Halo, [User Name]' and a search bar. The bottom of the page has a yellow banner with the text 'Pajak Kita, Hidup Kita'.

Figure 11. SPT Period PPH 21 Page

- After ensuring that the contents of the SPT are correct, save and send the SPT period.
3. Pay PPH 21 Payable After you determine the amount of tax payable from PPh 21 reporting, the next step is to pay the tax payable. The trick is to make an E-Billing from the results of the amount of tax payable that has been reported in the DJP online and make payments that can be made from any type of bank. After that, you will receive proof of deposit or proof of payment of tax payable. This proof of payment will include NTPN, which is the number used as a sign that the tax payable has been paid.

The screenshot shows the 'e-billing' page. It features a sidebar with 'Petunjuk Pengisian' (Filling Instructions) and a main area with a 'Riwayat Pembayaran' (Payment History) section. The main area contains a table with columns: 'TAHUN/MASA PAJAK' (Tax Year/Period), 'TANGGAL BAYAR' (Payment Date), 'NTPN' (Payment Number), 'NOMINAL BAYAR' (Payment Amount), and 'AKSI' (Action). The table lists three payment entries. The top navigation bar includes 'Informasi', 'Profil', 'Bayar', 'Lapor', and 'Layanan'. The top right corner shows 'Halo, [User Name]' and a search bar. The bottom of the page has a yellow banner with the text 'Pajak Kita, Hidup Kita'.

TAHUN/MASA PAJAK	TANGGAL BAYAR	NTPN	NOMINAL BAYAR	AKSI
2024/04	2024-05-16	[Redacted]	[Redacted]	[Icon]
2023/12	2024-02-09	[Redacted]	[Redacted]	[Icon]
2024/01	2024-01-18	[Redacted]	[Redacted]	[Icon]

Figure 12. E-Billing page

Furthermore, Save the PPh 21 Reporting Document The final stage in filling out the e-SPT PPh 21 is through saving the PPh 21 reporting document. From the Report Menu, Click "Pre-Reporting"; Enter E-Bupot 21/26. In the Dashboard, there will be a tax return that you can download along with electronic Proof of Receipt (BPE). Download the BPE along with the SPT and save it to your computer or laptop file.

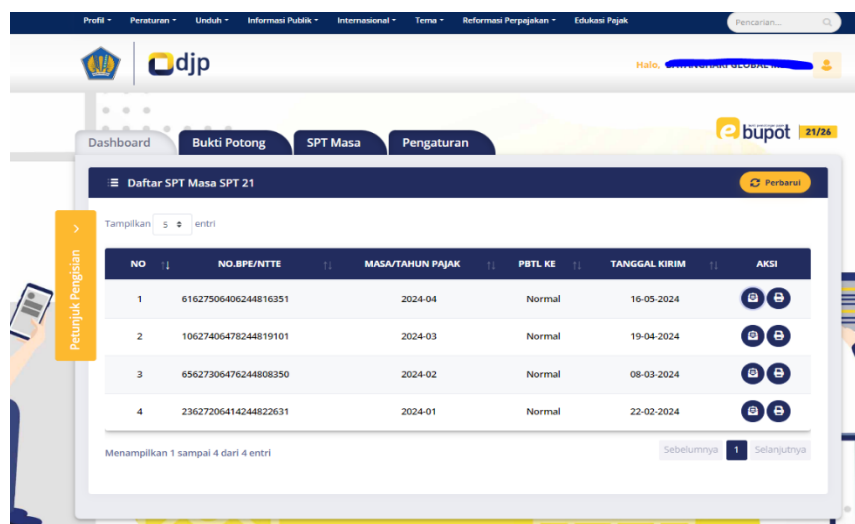


Figure 13. BPE and SPT download For archiving documents (Directorate General of Taxes, 2024)

Moreover, Procedure for Calculating Income Tax Article 21 This tax is a type of tax imposed on income in the form of honorarium, allowances, wages, salaries, as well as other payments that employees, non-employees, severance pay recipients, former employees, and others like them make. A. Employee Calculation Methods Although the calculation of Income Tax 21 has been emphasized by the DJP, in reality, each company uses an Income Tax 21 calculation method that is matched through the tax allowance or net salary earned by its employees. There are three methods of calculating Income Tax 21 that are generally used, namely: 1. Gross Method (Gross Salary Without Tax Allowance) The gross method is used for employees or income recipients who pay their Income Tax 21 payable. This means that the employee's salary has not been deducted from PPh 21. 2. Gross-Up Method (Net Salary with Tax Allowance) The gross-up method is implemented for employees or income recipients who get tax allowances, namely their salary plus the previous amount of tax to be deducted. 3. Net Method (Net Salary with Tax Covered by the Company) The net method is used for employees or income recipients who receive a net salary where the tax is paid by the company. B. Mrs. Dinda is a permanent worker of PT FBR MITRA SEJATI, with the status of Unmarried and without dependents. With a salary of 1,500,000. The following is the calculation of income tax that must be paid by Dinda, as the Table 7.

Table 7. Example of Income Tax Calculation

Parameter	Tax Calculation (IDR)
Base Salary	1.500.000 IDR
Total Allowance (if any)	
JK, JKM, and Health Premiums	
Gross Income	1.500.000 IDR
PTKP(K/1)	
Ter A	
Because Salary = 1,500,000 Rate in Ter A is 0%	
PPH 21 Payable a month (1,500,000 x 0%)	0 IDR

Furthermore, The annual calculation has not been done because there has not been a year of service. 2. Ahri works at PT Kartika Kawashima. She is single has no dependents, and has a net salary of 6,000,000 IDR per month. The company where Ahri works pays a full tax allowance of 35,167 IDR. In addition, Ahri makes pension contributions of 55,000 IDR per month. So, the example of the results of the calculation of Income Tax Article 21 in August 2023 for Ahri who does not get other income from PT. Kartika Kawashima other than salary as shown in Table 8.

Table 8. Example of Income Tax Calculation Results for those who do not earn other income

Parameter	Tax Calculation (IDR)	Tax Calculation (IDR)
Base Salary		6.000.000
(i) Tax allowance		35.167
Gross Income per Month		5.964.833
1. (iii) Position Costs: $5\% \times 5.964.833,00 = 298.242,00$	298.242	
2. Pension Contribution/Guarantee, 1% of basic salary	60.000	
3. (iv) JP (Pension Guarantee), 1% of basic salary, if any.	60.000	
		418.242
(v) Net income (net) for the month		5.546.591
Net income for the year $12 \times 5.546.591,00$		66.559.092
Non-taxable Income (PTKP)	54.000.000	

Parameter	Tax Calculation (IDR)	Tax Calculation (IDR)
		54.000.000
(vii) Taxable Income in a Year		12.559.092
Income Tax Payable 5% x 12.559.092,00		627.955
Income Tax Article 21 for September = 627.955/ 12		52.330
Income Tax Article 21 for September = 52,330		

"If the taxpayer does not have an NPWP, the result of PPh 21 needs to be multiplied by 120%, the result of PPh 21 payable is 53,330 IDR x 120% = 62,796 IDR." 3. The following is a method of calculating Income Tax Article 21 for non-permanent employees who earn irregular income: Ardi is a freelance graphic design employee at PT Kurnia who earns 4,500,000 IDR. The amount of Income Tax Article 21 payable is 5% x 50% x 4,500,000.00 IDR = 112,500 IDR. If Ardi does not have an NPWP, the amount of Income Tax Article 21 payable is 120% x 5% x 50% x 4,500,000.00 IDR = 135,000 IDR. Based on the above calculations, we can see that the calculation of PPH 21 for employees who work at PT FBR MITRA SEJATI is in line with the provisions of the applicable laws and regulations, namely Government Regulation of the Republic of Indonesia Number 58 of 2023 and Law No. 7 of 2021 (HPP).

4.4 Performance Testing of Online Taxation Services

The analysis process of testing the infrastructure and ability of <https://djponline.pajak.go.id/> can be seen using several tools available to test parameters such as the Usability Test, and Performance Test. The Usability Test makes it possible to analyze the user interface, starting from ease of access, interaction with the WEB display, and various WEB facilities that are easy to operate, and navigate, and also the overall completion until the reporting process is complete, which is indicated by successful validation and process printing of paper reports. Moreover, the Performance Test aims to see the response time, and loading speed per web page, and this testing process uses several free tools but can use paid ones to produce better performance and also completeness of analysis. Some tools that can be used to analyze the performance of web taxation are Google PageSpeed Insights or GTMetrix to see the speed of data access and efficiency. Then Criteria, for page loading, measures the delays and number of HTTP requests.

Moreover, the security test is also an important factor, which is to protect users from various hacker attacks and data theft, even money or banking transactions. On taxation websites, the validation process can also fail if there is suspicious data traffic, so a security system must also be installed on the website. This vulnerability analysis can use OWASP ZAP or Burp Suite. Some types of attacks that can occur include XSS and SQL injection. After the security test process has been successfully carried out, the next step is the accessibility test. In this access test, it is necessary to ensure user criteria, user restrictions, and also special user access for disabilities. The measuring tool that can be used for accessibility testing is WAVE or Axe to evaluate accessibility standards. In this case, the criteria can be color, text, and also how to operate with the keyboard. It can also be how users can maximize the use of this taxation website if it is mobile-based. For example, the use of GT Metrix to evaluate Web performance test standards for taxation can use <https://gtmetrix.com/reports/pubs.ascee.org/bsD7B2tF/>

Furthermore, the Functionality Test can be seen from the objectives, methods, and criteria that must be carried out. This objective serves to review all features on the tax website whether it is following the procedure in this case making it easier for users to use it or it is also called user friendly. The methods used are two methods, namely how the system can be run starting from the user interacting with the information system and also the output that will be achieved, which is certainly the success in tax reporting. This method consists of how the functions of the taxation website or e-Tax system are able to

provide easy reporting features, starting from the process of filling in data, sending data, and processing notifications [19,20,21].

The next process is Interoperability testing, in this test, the tax website must be in a running condition, and accessible through a web browser, some web browsers that can be used are Chrome, Firefox, and Safari. Seeing from the performance of the web browser, it is familiar to users in terms of speed, which initially only used Internet Explorer (IE). Web browsers can also be analyzed in terms of speed, functionality, and consistency, especially when used on other devices such as various mobile devices with different Operating Systems (OS). Moreover, User Data Analysis can be seen from how user behavior in using the software or e-Tax System [16,17,18] that is being accessed. This analysis method can use Google Analytics to see usage patterns by users. Such as how long the access time is, and the number of users who are accessing simultaneously.

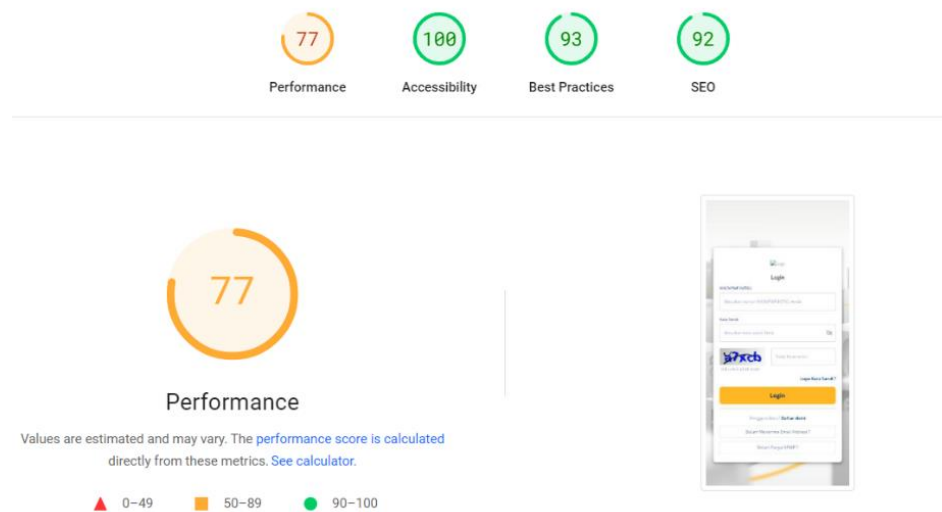


Figure 14. Taxation Web Performance Analysis

Moreover, the analysis system is an e-Tax System can be seen at https://pagespeed.web.dev/analysis/https-djponline-pajak-go-id/0xrda50pzx?form_factor=mobile as shown in the following Figures 14, in Figure 15 is the Metrics of Taxation Web Performance Analysis. In detail, the Metrics of Taxation Web Performance Analysis can be seen in Figure 16-19.

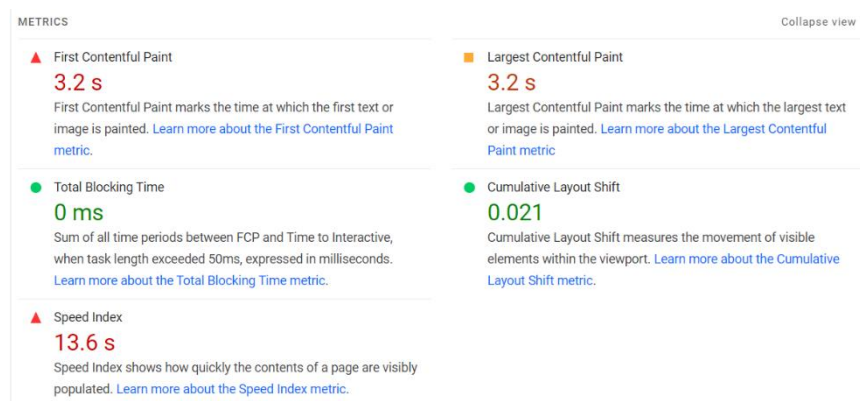
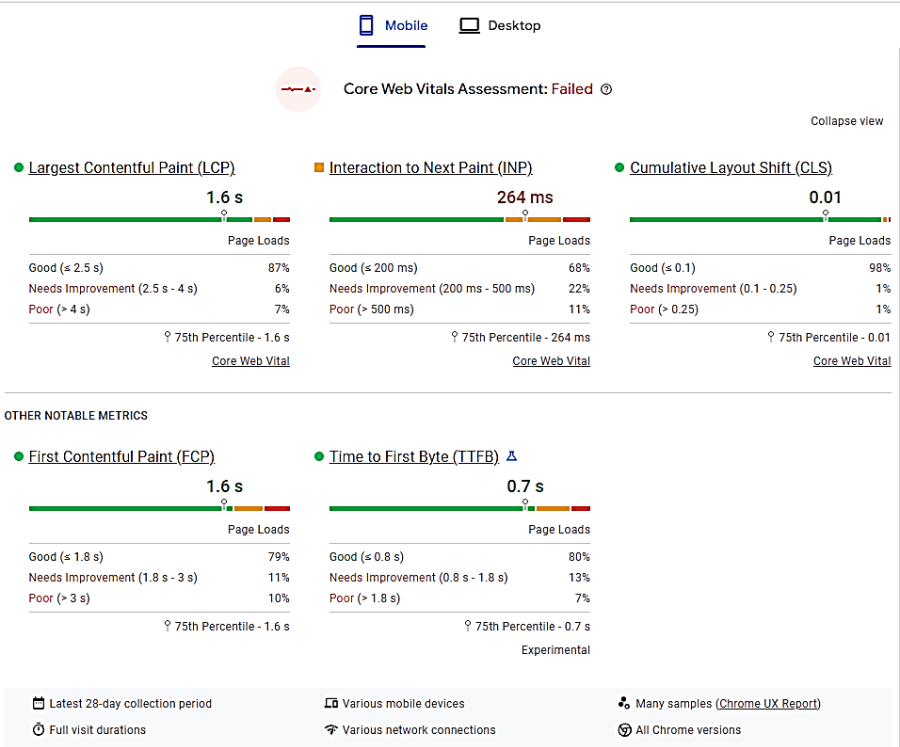


Figure 15. Metrics of Taxation Web Performance Analysis



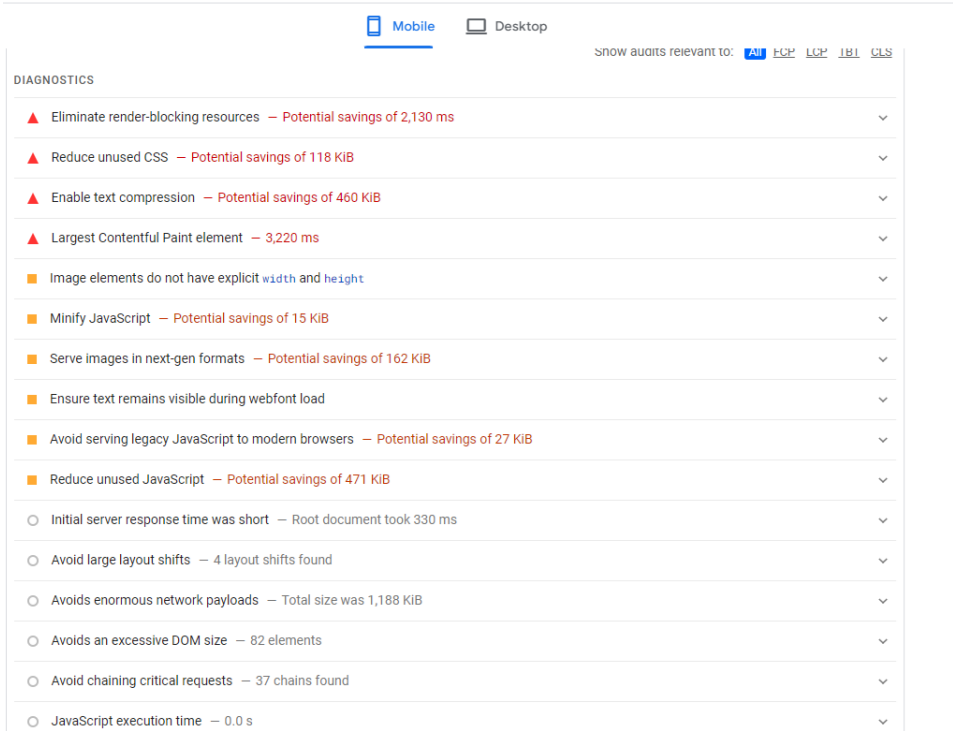


Figure 18. Metrics of Taxation Web Performance Analysis Mobile-based

Name	Resource Bytes	Unused Bytes	Coverage
https://static.pajak.go.id/assets/js/djp/scripts.bundle.min.js	161.9 KiB	159.7 KiB	<div></div>
https://static.pajak.go.id/assets/vendors/general/inputmask/dist/min/jquery.inputmask.bundle.min.js	115.6 KiB	112.4 KiB	<div></div>
https://static.pajak.go.id/assets/vendors/general/bootstrap/dist/js/bootstrap.min.js	56.7 KiB	47.2 KiB	<div></div>
https://static.pajak.go.id/assets/vendors/general/moment/min/moment.min.js	52.1 KiB	38.3 KiB	<div></div>
https://static.pajak.go.id/assets/vendors/general/owl.carousel/dist/owl.carousel.min.js	43.3 KiB	40.2 KiB	<div></div>
https://static.pajak.go.id/assets/vendors/general/sweetalert2/dist/sweetalert2.min.js	36.1 KiB	28.4 KiB	<div></div>
https://static.pajak.go.id/assets/vendors/general/jquery-validation/dist/jquery.validate.min.js	23.8 KiB	23.5 KiB	<div></div>
https://static.pajak.go.id/assets/vendors/general/jquery-validation/dist/additional-methods.min.js	22.1 KiB	21.8 KiB	<div></div>
https://static.pajak.go.id/assets/vendors/general/popper.js/dist/umd/popper.min.js	20.7 KiB	18.4 KiB	<div></div>
https://static.pajak.go.id/assets/vendors/general/block-ui/jquery.blockUI.js	20.2 KiB	19.4 KiB	<div></div>
https://static.pajak.go.id/assets/vendors/general/perfect-scrollbar/dist/perfect-scrollbar.min.js	17.9 KiB	16.5 KiB	<div></div>
https://static.pajak.go.id/assets/vendors/general/wnumb/wNumb.js	8.9 KiB	7.7 KiB	<div></div>
https://static.pajak.go.id/assets/js/custom.js	7.9 KiB	7.9 KiB	<div></div>
https://static.pajak.go.id/assets/vendors/general/tooltip.js/dist/umd/tooltip.min.js	6.1 KiB	4.7 KiB	<div></div>
https://static.pajak.go.id/assets/vendors/general/sticky.js/dist/sticky.min.js	6.1 KiB	5.4 KiB	<div></div>
/account/assets/js/page/login.js	4.5 KiB	3.8 KiB	<div></div>
https://static.pajak.go.id/assets/vendors/general/js-cookie/src/js.cookie.js	4.0 KiB	3.2 KiB	<div></div>
/account/assets/js/page/djpcommon.js	2.9 KiB	2.4 KiB	<div></div>
https://static.pajak.go.id/assets/vendors/general/jquery-validation/dist/localization/messages_id.min.js	1.3 KiB	986.0B	<div></div>
(bundle) (inline) var KTAAppOption...	570.0B	0.0B	<div></div>
(bundle) (inline) var KTAAppOption...	570.0B	0.0B	<div></div>
/account/assets/js/app.js	330.0B	58.0B	<div></div>
https://static.pajak.go.id/assets/vendors/custom/js/vendors/sweetalert2.init.js	267.0B	0.0B	<div></div>
(bundle) (inline) var ctx = "acc...	62.0B	0.0B	<div></div>

Figure 19. Metrics of Taxation Web Performance Analysis from Resource Bytes and Coverage

5. Conclusion

The development of an information system for reporting SPT PPh 21 employees at PT. FBR Mitra Sejati is the right step to maintain efficiency, the application of technology that makes it easier for employees in the tax reporting process, as well as tax management, and tax calculations, and makes it easier to fulfill employee or user tax obligations. Furthermore, this information system can help companies in reducing human error in the data input process or the tax reporting process. Challenges in this application can be seen from the existence of adequate infrastructure in a long-term process. The reporting system on SPT PPh 21 of PT.FBR Mitra Sejati employees can be an example for other companies to apply the same technology to maintain their tax administration performance. This

research will continue to be developed to continue to improve the best performance in tax reporting.

Based on the discussion concerning the procedures for depositing and reporting income tax article 21 at PT. FBR Mitra Sejati. 1. Procedures for reporting income tax article 21 on employees who have NPWP at PT can be known. PT. FBR Mitra Sejati, based on the payment process along with the reporting of income tax article 21, the reporting procedure is carried out based on the current tax regulations, and both payment time and reporting time are carried out on time and with full discipline. In measuring income tax article 21 on fixed and periodic income each month, the total employee income generated in one month was first calculated, then multiplied by the tax rate by the PTKP and employee salary. 2. Calculation of income tax article 21 on employees deducted at PT. FBR Mitra Sejati Based on the description of the calculation of income tax article 21 on employees at PT. FBR Mitra Sejati. We know that the calculation of employees has fulfilled the laws and regulations enacted on ITA 21 for employees in the form of PP No. 58 of 2023 (TER) and Law No. 7 of 2021 (HPP).

6. Suggestion

Training for users, in this case employees of PT. FBR Mitra Sejati and also users in general, need to be improved, meaning that the ability in technological literacy needs to be maximized for effective use of information systems. Then the infrastructure side also needs to be considered to get faster and more stable data access, especially if accessed in certain areas with poor or limited internet connections. There is a need for performance testing to get feedback for improvement. This helps in refining the functionality and user interface. Other things are data security, and monitoring and evaluation, as well as the happiness of updating the system regularly.

Acknowledgments: We would like to thank all those who have helped with the process of publishing this research, especially all colleagues in the Department of Accounting, Faculty of Economics and Business, Jambi University, Jambi, Indonesia. This research can continue to be studied and developed and become good reference material for all parties in need.

Author contributions: The authors were responsible for building Conceptualization, Methodology, analysis, investigation, data curation, writing—original draft preparation, writing—review and editing, visualization, supervision of project administration, funding acquisition, and have read and agreed to the published version of the manuscript.

Funding: The study was conducted without any financial support from external sources.

Availability of data and Materials: All data are available from the authors.

Conflicts of Interest: The authors declare no conflict of interest.

Additional Information: No Additional Information from the authors.

References

1. Nguyen, T.M.P. 2023. Determinants influencing the satisfaction of firms towards electronic tax (eTax) service in an emerging market. June. *Corporate Governance and Organizational Behavior Review* 7(3):118-130. DOI: 10.22495/cgobrv7i3p10
2. Al-Okaily. M. et. al. 2022. Factors Influencing the Decision to Utilize eTax Systems During the COVID-19 Pandemic: The Moderating Role of Anxiety of COVID-19 Infection. November, *International Journal of Electronic Government Research* 18(1):1-24. DOI: 10.4018/IJEGR.313635
3. Pata, U.K. et. al. 2024. Nonlinear Impacts of Environmental Transport Taxes and Biofuel Consumption on Greenhouse Emissions in the Four Largest European Union Countries. September. *Natural Resources Forum*. DOI: 10.1111/1477-8947.12567
4. Devano, S. et. al. 2023. Tax officers' perceived relationship of e-taxation use, taxpayer satisfaction, and taxpayer compliance. August. *Asian Economic and Financial Review* 13(10):687-699. DOI: 10.55493/5002.v13i10.4848
5. Direktorat Jenderal Pajak (2024) 'Peraturan DJP No PER-2/PJ/2024', Direktorat Jenderal Pajak, pp. 1–11.

6. Jimoh, B.O.L. et. al. 2024. E-Tax Registration and Tax Payers' Compliance in Lagos State, Nigeria. June 2024 Asian Journal of Economics Business and Accounting 24(7):1-19. DOI: 10.9734/ajeba/2024/v24i71388
7. INDONESIA, P.R. (2009) 'UNDANG-UNDANG REPUBLIK INDONESIA NOMOR 16 TAHUN 2009'.
8. Lailatul Mufidah, K.T. (2021) 'UNDANG-UNDANG REPUBLIK INDONESIA NOMOR 7 TAHUN 2021 TENTANG HARMONISASI PERATURAN PERPAJAKAN DENGAN', 7(3), p. 6.
9. Mardiasmo (2018) PERPAJAKAN Edisi 2018. 2018th edn. YOGYAKARTA: PENERBIT ANDI.
10. President Republik Indonesia (2014) Peraturan Pemerintah Republik Indonesia Nomor 58 Tahun 2023 Tentang Tarif Pemotongan Pajak PEnghasilan Pasa 21 atas Penghasilan sehubungan dengan Pekerja.
11. Prof.Dr. Mardiasmo, MBA., A. (2018) PERPAJAKAN Edisi Terbaru 2018. 2018th edn. yogyakarta: penerbit andi.
12. Resmi, S. (2019) PERPAJAKAN Teori&kasus Edisi 11. salemba empat.
13. Nurhazwani, S. et. al. (2024). E-Tax Services and their Evolution: The Case of Malaysia. September 2024. Advances in Social Sciences Research Journal 11(9.2):79-90. DOI: 10.14738/assrj.119.2.17396
14. Samadikun, et.al. 2024. Implementation of the Use of E-Tax Cards for the Collection of Non-Metallic Minerals and Rocks Tax in Lumajang Regency. September 2024. International Journal of Science and Society 6(3):409-423. DOI: 10.54783/ijssoc.v6i3.1254
15. Oktaviano, B. et. al. 2024. Unlocking the Potential: The Impact of E-SPT and E-Filing Systems on Boosting Corporate Tax Revenue. September 2024. Journal of International Multidisciplinary Research. DOI: 10.62504/jimr898
16. Abada, M.F.I., & Winarsih.W. 2024. The Effect of E-Commerce, Tax, Supervision, and Tax Audit on Value-Added Tax Revenue (Case Study on Kudus Regency Taxpayers). July 2024. Journal of Advanced Multidisciplinary Research 5(1):13. DOI: 10.30659/jamr.5.1.13-27
17. H. P. Nadillah, S. A. Saputri and Meiryani, "Behavioral Intention to Use e-Tax Systems: An Application of Technology Acceptance Model and Perceived Risk," 2023 International Conference on Digital Applications, Transformation & Economy (ICDATE), Miri, Sarawak, Malaysia, 2023, pp. 1-6, doi: 10.1109/ICDATE58146.2023.10248476.
18. M. A. Mohammed and H. B. A. Wahab, "New Tax System based on Lightweight Blockchain Technology," 2023 Second International Conference on Advanced Computer Applications (ACA), Misan, Iraq, 2023, pp. 1-4, doi: 10.1109/ACA57612.2023.10346788.
19. Ramones, V.S.B., et.al. 2024. E-Commerce Tax Compliance Behavior in Cauayan City, Isabela: Understanding the Relationship of Tax Knowledge and Tax Morale in Shaping Compliance Practices. Bachelor of Science in Management Accounting, College of Business of Management, Isabela State University-Cauayan Campus, Philippines, 2024, Theses, DOI: 10.13140/RG.2.2.35380.67202
20. Fuad, Bahramov. 2024. THE POSSIBLE OUTCOMES OF E-INVOICING ON TAX COLLECTION AND IMPACT ON FUTURE OF ROMANIAN TAX SYSTEM. May 2024. Journal of Financial Studies 9(16). DOI: 10.55654/JFS.2024.9.16.02
21. Toly, A.I., et.al. 2023. The Influence of Tax Awareness, Tax Knowledge, and Tax Socialization of Value Added Tax Imposition on Tax Compliance of E-Commerce Users. November 2023. Journal of International Conference Proceedings 6(5). DOI: 10.32535/jicp.v6i5.2644